



VERIFIER MANUAL

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1 PURPOSE OF THIS VERIFIER MANUAL

Airport Carbon Accreditation is the only voluntary global standard for carbon management in the airport industry. Its fundamental purpose is to encourage and enable ACI member airports, no matter their location or size, to progressively reduce their carbon emissions and obtain public recognition for doing so.

Airports become accredited at four progressively ambitious levels of accreditation:

Level 1: Mapping – requires a policy commitment to emissions reduction endorsed by top management and the development of a carbon footprint for emissions under the airport’s control (i.e. Scope 1 and 2 emissions).

Level 2: Reduction – requires the fulfilment of all Level 1 requirements, formulation of a carbon emissions reduction target, development of a Carbon Management Plan (CMP) to achieve the target and annual reduction of emissions under the airport’s control versus a three-year rolling average.

Level 3: Optimisation – requires fulfilment of all Level 2 accreditation requirements, development of a more extensive carbon footprint to include specific Scope 3 emissions and the formulation of a Stakeholder Engagement Plan (SEP) to promote wider airport-based emissions’ reductions.

Level 4: Transformation – requires a policy commitment to absolute emissions reductions, the development of a more extensive carbon footprint, the formulation of a long-term target, development of a CMP setting out the trajectory, interim milestones and the measures required to achieve the targets, and the development of a Stakeholder Partnership Plan (SPP) including emissions reduction objectives.

In addition, airports at Level 3 and 4 can choose to offset their residual emissions, thereby achieving **Level 3+ (Neutrality)** and **Level 4+ (Transition)** respectively. *Airport Carbon Accreditation* standards have been broadly aligned with the GHG Protocol and ISO 14064 principles since its inception.

Independent third-party verification by an approved *Airport Carbon Accreditation* verifier has been an essential hallmark and component of the programme since its launch in mid-2009. Verification provides confidence that an airport has met all the requirements for accreditation for the level at which it is applying, as detailed in the relevant programme documentation. This comprises the:

- *Application Manual* (presently Issue 12, November 2020). This document (and its associated updates) details the programme rules which must be followed by any airport applying for accreditation and their nominated *Airport Carbon Accreditation* approved third party verifiers.

- *Offsetting Manual* (November 2020). This document sets out the quality criteria and additional verification requirements and recommendations for airports' offsetting choices.
- *Verifier Manual* (November 2020, this document). This document provides an additional resource and support for verifiers.

All the documents above are publicly available on www.airportcarbonaccreditation.org.

Airports submit their applications through an online application tool – ACA Online (www.aca-application.org). Verifiers are also required to use this portal to provide their verification report.

To prepare their carbon footprints, many airports are using the *ACI Airport Carbon Emissions Reporting Tool (ACERT)*. This is a self-contained Excel spreadsheet designed to enable an airport to calculate its GHG inventory for use at all programme levels on its own or with other GHG Protocol, ISO 14064-1 worksheets.

Verifiers are encouraged to familiarise themselves with these materials and tools prior to carrying out a verification.

The role of the verifier is to review and sign off on the content and calculations and any necessary amendments of an airport's application for accreditation before it is submitted by the airport to the Administrator for accreditation. The role of the Administrator is to assess whether the verification has been properly conducted according to the programme rules and is the sole independent determinant of whether an airport can be accredited under the programme.

This verifier manual provides an additional resource and support for prospective and current *Airport Carbon Accreditation* programme verifiers reviewing airport applications for accreditation on entry, renewal, or upgrade at any of the applicable levels (Level 1 through Level 4+) under the programme. It outlines the requirements and process for becoming an approved *Airport Carbon Accreditation* verifier; summarises typical issues arising during the course of verification and offers best-practice guidance to support verification activities. It may also enable airports to better understand the requirements and expected structure of the verification process and is cross-referenced where necessary to the *Airport Carbon Accreditation* Application Manual.

2 ENSURING INDEPENDENCE OF VERIFICATION

The impartiality and independence of the third-party verifier is a hallmark of the programme and is critical to maintaining its credibility. He/she must remain completely impartial, independent and adhere to the strictest confidentiality standards. For the purposes of *Airport Carbon Accreditation*, a breach of independence occurs when:

- The individual verifier appointed by an airport has provided any form of carbon management consultancy services (indicatively services such as creation of carbon footprint, formulation of policies and carbon management plans, offsetting recommendations, carbon management trainings/workshops, carbon management studies, *Airport Carbon Accreditation* application) to the same specific airport since his/her approval as an independent verifier under *Airport Carbon Accreditation*.
- The company of the verifier has provided any form of carbon management related services to the same specific airport since the first approval of one of its staff members as an independent verifier under *Airport Carbon Accreditation*.
- The verifier is influenced by any third-party interests.
- The verifier has a personal relationship with any staff at the specific airport which may be considered to have an impact on the independence of the verifier.
- The verifier accepts any financial incentives from the specific airport or has any vested interest in the outcome of the verification.

Furthermore, no-one employed by an airport or the Programme Administrator can act as a verifier.

Based on the above, a verifier can provide generic feedback regarding any non-conformities which are found during the verification process but cannot assist the airport in addressing these mistakes.

Airports shall not appoint verifiers who are not independent as defined above. Verifiers shall not accept any verification appointment by an airport unless they are independent as above. If an airport entered into a verification engagement with a verifier who is not independent, the verification carried out by the latter will not be valid. The Administrator will request the airport to appoint a new verifier and repeat the verification. Verifiers must confirm on the ACA Online application form that they are independent of the airport and have not assisted in any way with the development of the carbon footprint or the application. Failure to meet independence requirements may lead to the verifier losing their approved verifier status.

3 BECOMING AN APPROVED AIRPORT CARBON ACCREDITATION VERIFIER

Firstly, all prospective *Airport Carbon Accreditation* programme verifiers apply and act as impartial individuals and not on behalf of their verification/audit/other company. This means that a company as a whole cannot apply to become an approved verifier. Furthermore, this implies that approved verifiers cannot ask assistance from colleagues in their company if those are not also approved verifiers. No-one directly employed by an airport (e.g. employee / in-house consultant) can become an approved independent third-party *Airport Carbon Accreditation* verifier.

Secondly, English is the common language of the programme so approved verifiers must be conversant in that language. Applications for accreditation must be submitted in English, although supporting documentation can be in the respective airports' language provided the verifier speaks the language used in the application. Where this is the case, the verifier must confirm that they have read and reviewed the supporting documentation and confirm that they meet the programme requirements. Any content of these documents that is relied upon to answer any of the questions in the *Airport Carbon Accreditation* application portal - ACA Online, must be summarised in the appropriate part of the application in English.

Thirdly, verifiers must be engaged directly by an airport, and cannot be employed through a consultant or by the Administrator. Consultant/verifier packages, where verifiers are engaged directly through a consultant are not permitted. Verifiers must confirm that they have been engaged directly by an airport on the ACA Online application form and must contact the programme Administrator if they are approached by a consultant.

Finally, any prospective verifier must meet specific threshold qualifications and requirements before taking and passing the required qualifying examinations. These requirements and the process of applying to become a verifier are as follows:

Requirement 1: Any person wishing to become an *Airport Carbon Accreditation* verifier should contact the *Airport Carbon Accreditation* Administrator through the Help Desk at aca@wsp.com to determine whether they are eligible to apply and to set in train the application process. If so, they will be given a named contact to follow through on the process.

Requirement 2: They should then submit their CV in English demonstrating that they have experience of completing at least two verifications of carbon footprint inventories for organisations in line with ISO 14064-3 or similar within the previous two years. A prospective verifier need not necessarily have comparable experience of carrying out verifications for airports (outside *Airport Carbon Accreditation*), although this will be considered a plus. Verifications of previous *Airport Carbon Accreditation* applications **will**

not be accepted as evidence as only *Airport Carbon Accreditation* approved verifiers are eligible to carry out such verifications.

Requirement 3: If the CV meets requirement 2, the prospective verifier may then proceed to study the programme webinar provided by the Administrator and then undertake the two-part on-line examination. The webinar provides an overview of the programme; the roles of the verifier and Administrator; key requirements at each level of accreditation; key requirements for verification and verification outputs. It is provided as a downloadable recorded video, available for one week from it being provided, unless otherwise arranged with the Administrator. The examination comprises one set of questions covering general knowledge about the programme and a second set which goes into more detail about specific subjects. Additional information about the programme, such as the *Airport Carbon Accreditation* Application Manual, *Airport Carbon Accreditation* Annual Report and the *Airport Carbon Accreditation* Verifier Manual are available online.

Requirement 4: Prior to following the programme webinar and taking the examination, the prospective verifier will be billed an Administrative fee of €400 per person, invoiced and paid in advance of the webinar. In the event of an examination resit, a fee of €200 per person is paid, unless special circumstances apply as may be determined by the Administrator.

Requirement 5: The prospective verifier will only be able to take the on-line examination once cleared payment has been received. The pass mark is 70% for each separate section set within the examination and failure in one part will require a resit of the entire examination as the questions in each part change each time. A maximum of two resits within a 6-month period will be allowed, unless agreed otherwise with the Administrator.

Requirement 6: Any approved verifier who has not carried out any verification under the programme within two calendar years following the award of their approved status, must re-take the webinar and associated examination to keep up to date with programme requirements if they wish to continue as an approved *Airport Carbon Accreditation* verifier. This will be subject to any applicable administrative fees at the time, unless waived by the Administrator.

Requirement 7: Where significant changes are made to the Application Manual, all verifiers may be required to review an updated webinar, and re-sit and pass a new exam, if they are to remain as approved verifiers. When this is required, verifiers will be given sufficient warning ahead of any deadline. A reduced administrative fee of €300 will be charged in these circumstances.

3.1 BECOMING AN APPROVED *AIRPORT CARBON ACCREDITATION* VERIFIER AT LEVEL 4 AND 4+

For Level 4 and 4+ applications, an airport shall directly appoint one of the Level 4 & 4+ approved verifiers. Any prospective Level 4 and 4+ verifier must meet the additional specific threshold qualifications and requirements before taking and passing the required qualifying examinations. These requirements and the process of applying to become a verifier are as follows:

Requirement 1: An individual will be eligible to become a prospective verifier for Level 4 and 4+ applications once they have met the following criteria:

- The individual has been an approved *Airport Carbon Accreditation* Verifier for Level 1 to 3+ for a minimum of 2 years;
- The individual has successfully verified at least 1 application each programme year (2 in total).

For the avoidance of doubt, new verifiers to the *Airport Carbon Accreditation* programme are not eligible to complete the exam to enable verification of applications at Levels 4 - 4+.

Requirement 2: The prospective verifier may then proceed to study the dedicated Level 4/4+ webinar provided by the Administrator and then undertake the on-line examination. The webinar provides an overview of the key requirements at Level 4 and 4+ of accreditation; key requirements for verification and verification outputs. It is provided as a downloadable recorded video, available for one week from it being provided, unless otherwise arranged with the Administrator. The examination comprises questions covering these key requirements and outputs. Prospective verifiers should already have a good understanding of the programme, including the *Airport Carbon Accreditation* Application Manual, *Airport Carbon Accreditation* Annual Report and the Verifier Manual, from their previous involvement in the *Airport Carbon Accreditation* programme.

Requirement 3: Prior to following the programme webinar and taking the examination, the prospective verifier will be billed an Administrative fee of €200 per person, invoiced and paid in advance of the webinar. In the event of an examination resit, a fee of €100 per person is paid, unless special circumstances apply as may be determined by the Administrator.

Requirement 4: Where significant changes are made to the Application Manual in relation to Level 4/4+, all verifiers may be required to review an updated webinar, and re-sit and pass a new exam, if they are to remain as approved verifiers. When this is required, verifiers will be given sufficient warning ahead of any deadline. A reduced administrative fee of €150 will be charged in these circumstances.

4 OBTAINING A VERIFICATION CONTRACT

When approved by the Administrator as an Airport Carbon Accreditation verifier he/she is listed individually as such on the *Airport Carbon Accreditation* website at www.airportcarbonaccreditation.org. The named verifiers will also be added to the database on ACA Online. Through these listings (or through other contact) a verifier may then be selected by a prospective or participant airport to bid for / carry out an airport verification under the Programme. The Administrator does not recommend or select verifiers as both the Administrator and approved verifier act as independent entities. In order to help an airport engage an impartial and independent third-party *Airport Carbon Accreditation* verifier, guidance is provided in the Application Manual and may be used when an airport is choosing a verifier through a formal Request for Proposal (RfP).

Before entering into a contract with a particular airport a verifier is encouraged to carry out a pre-contract evaluation of any risks that may be associated with undertaking the proposed verification. As best practice the verifier may wish to consider:

- The airport's Annual and / or Environmental / Sustainability / CSR Reports to see if, and if so what, risks may be involved in undertaking the verification activity, including:
 - The extent to which the verification would be a matter of public interest;
 - Any local legislation which might impact on the delivery of the verification;
 - Any immediately obvious deviations from the core *Airport Carbon Accreditation* requirements.
- Any potential risks that may affect the impartiality and independence of the verifier.

If any obvious risks are identified or suspected the verifier may wish to take these up with the airport concerned.

When determining the scope of the verification and the time allocated in the contract, the verifier should ensure that this is consistent with the risks identified. The time required to verify an application on site will vary on a case by case basis and is indicatively estimated to 1 day to 3 days, or more, but elements to consider are:

- The level that the airport is applying at;
- The size of the airport;
- The experience of the team responsible for developing the carbon footprint;
- Any existing ISO 14001 / ISO 50001 certifications;
- Any risks which have already been identified above which may require a more in-depth site visit;

- Whether the airport is a part of a group – if an airport is centrally managed from another site within the group, the length of site visit required may be significantly reduced.

When finalising the contract, the verifier must make sure that it covers all the scope that is necessary to meet the requirements of the programme. The setting of verification fees is a matter for mutual decision by the airport and verifier as there are no set verification fees. However, as a general principle, the proposed verification fee should fairly reflect, e.g. the airport's geographical situation, size and structure, the level of accreditation sought, the time needed to verify and be commensurate with the agreed work to be carried out.

The Administrator has the right to suspend a verifier at any time if their performance is not in line with the programme requirements, even if the verifier has existing contracts in place with airports. The verifier will have the possibility to re-apply to be re-instated as an approved verifier after a 1 year suspension, by re-taking the exam.

5 STRUCTURING A VERIFICATION

When undertaking a verification, the verifier must meet specific professional standards, and sign the airport's ACA Online Application Form accordingly.

The format of the complete verification process is up to the verifier in discussions with the airport. Usually, the verification structure is composed of three parts: a review of data, processes and policies, a site visit and the write up of both a final verification report and completion of the ACA Online application form. This process is illustrated below.

Table 1 - The Verification Process

STAGE	ACTIVITY
REVIEW OF DATA, PROCESSES AND POLICIES	
	ANALYSIS
PRE-SITE VISIT	<p>Request suitable initial documentation from the airport, which could include:</p> <ul style="list-style-type: none"> • Written methodologies and procedures (e.g. data collection, quantification, document control, quality control, data validation); • A site map; • Organograms detailing departments and persons of responsibility; • Copies of, or links to, relevant airport policies and targets; • Previous audit findings; <p>If the airport is also able to send any application documents through to you before the site visit (e.g. carbon management plan, stakeholder engagement plan), evaluate the content in advance so that any issues can be discussed during the visit.</p> <p>Conduct a risk assessment of the airport, using any information which has been received from the airport, or anything that is publicly available, such as websites or Annual/Environmental reports. The main objective of this exercise is to understand the data, processes and polices relevant to <i>Airport Carbon Accreditation</i> that the airport goes through to collect activity data, before transposing this information into the carbon footprint. Things to look for should include:</p> <ul style="list-style-type: none"> • How significant a specific emissions source is to the overall carbon footprint; • How often data is collected (hourly, daily, monthly etc.); • What data collection and monitoring processes & methodologies (manual, automated) are used; • What quality control and assurance processes are employed. <p>This risk analysis will allow for verification activities to be planned, particularly with respect to the sample size of data analysis/required documentation for each emission source.</p> <p>Create a verification plan based on the outcomes of the risk assessment and initial review of documentation. This should include the nature, scope and timeframe of the</p>

	verification activities, details of the site visit and an identification of the documents the airport will need to make available during the site for the verifier to sample.
SITE VISIT	
SITE-VISIT	<p>A site visit should be conducted in accordance with the verification plan. In addition to a comprehensive review of all relevant documentation (including those setting out procedures, records, internal audits, management reviews and corrective actions amongst others), a verifier may wish to include the following activities:</p> <ul style="list-style-type: none"> • Analysis of activity data and relevant evidence as stipulated in the verification plan; • A review of measurement and monitoring procedures, including computer systems; • Interviews with relevant stakeholders. This would be expected to include senior executives to ensure top-level carbon commitments, person/s responsible for producing carbon footprint, those responsible for the measurement and monitoring of data sources, amongst others. <p>The verifier should note any significant issues or recommendations picked up during the site visit, to inform the airport.</p>
COMPLETE REVIEW DOCUMENTATION ON ACA ONLINE	
FOLLOW UP ON ANY ISSUES	If any significant issues are raised during the site-visit (i.e. anything that is mandatory, and not just a recommendation for future reporting), the verifier should ensure that the airport implements any necessary changes before the verification report is written up.
COMPLETE VERIFICATION REPORT	The findings of the verification should be written up in report form and submitted to the airport, including any modifications that need to be made by the airport before it is submitted to the Administrator along with any recommendations for future improvements on internal processes.
COMPLETE ACA ONLINE APPLICATION FORM	The verifier must answer all verifier questions on the ACA Online application form and ensure that the airport has answered all their questions sufficiently, at the required level of detail. The verifier should also ensure that the airport has attached all necessary supporting evidence and upload the verification report onto the airport's application on ACA Online.

6 WHEN TO VERIFY

Verification is needed when an airport enters the programme for the first time; every second year upon renewal if the airport remains at the same accreditation level, and on upgrade to a higher accreditation level.

There are some airports at the higher levels of the programme (Levels 3 and 3+) who have opted to be on a 3-year renewal cycle and these airports applications must be verified every third year.

Examples of possible verification timelines are shown in the Table below.

Table 2 - Examples of Verification Timelines

AIRPORT YEAR	A	B	C	D
1	Apply at Level 1 Verification required.	Apply at Level 1 Verification required.	Renew with three-year renewal cycle at Level 3/3+ Verification required.	Apply at Level 4/4+ Verification required.
2	Renew at Level 1 Submission of non-verified application.	Upgrade to Level 2 Verification required, as well as one-time verification of the base year.	No renewal required Submission of non-verified carbon footprint.	No renewal required Submission of non-verified carbon footprint.
3	Renew Level 1 Verification required.	Renew at Level 2 Submission of non-verified application.	No renewal required Submission of non-verified carbon footprint.	No renewal required Submission of non-verified carbon footprint.
4	Renew Level 1 Submission of non-verified application.	Renew Level 2 Verification required.	Renew Level 3/3+ Verification required.	Renew Level 4/4+ Verification required.

6.1 WHEN TO VERIFY AT LEVEL 4 AND 4+

It is mandatory for airports at Level 4 or 4+ to be on a three-year renewal cycle, so they will all be required to submit a verified application every third year. For the years when verification is not required, the airport shall still submit a non-verified carbon footprint. Verifiers will have to verify the achievement of any interim milestones or long-term target. In addition, verifiers will have to verify that an airport is aligned to their emissions reduction trajectory every six years, although verifiers should warn airports in advance if they are at risk of deviating from the trajectory.

7 ON-SITE AND OFF-SITE VERIFICATION

On-site verification is the default method of verification and must be carried out unless an airport makes written application to the Administrator for an off-site verification prior to the verification taking place. This is granted under specific conditions on a case by case basis. Off-site verification refers to a verification of an application being undertaken without the verifier being physically present at the airport. Off-site verification still includes the review of all data, processes and policies relevant for *Airport Carbon Accreditation*, and a discussion of these via teleconference between the verifier and the airport.

Airports who are allowed to proceed with an off-site verification are still required to complete an on-site verification every 2nd (or alternate) verification.

Off-site verification may be allowed for any airport meeting at least one of the following conditions:

- The airport is completing a renewal application (except for three-yearly renewal which requires on-site verification every three years) or;
- The airport is upgrading accreditation from Level 3 to Level 3+ or;
- There is a demonstrable lack of availability of verifiers in the region (note: airports may use verifiers that are located outside of their designated region if they wish) or;
- The airport is located in a very remote location (for example, a small island state) or;
- The airport is part of a group of airports adopting the sampling approach (see under 6.1.).

7.1 AIRPORT GROUP SAMPLING APPROACH TO ON-SITE VERIFICATION

Airport groups including Band E applications may upon request to the Administrator qualify to use a sampling approach to on-site verification for any verification type if the group meets the following criteria:

- There is one overarching group carbon reduction policy (this may be comprised of the individual commitments and carbon management plan specific to each airport in the group application);
- Functions for the *Airport Carbon Accreditation* application process applications are centrally coordinated;
- A common internal audit process is completed across all sites;
- A minimum of 3 airports requiring verification are applying in the same year.

The sample should be representative and demonstrate how it relates to any years where the sampling approach has been used previously. The proposed sample should be developed under guidance from the verifier and submitted to the Administrator prior to verification commencing.

All other airports that require verification in that year but are not included in the on-site verification sample shall complete an off-site verification.

The sample must:

- Differ each year (i.e. should include at least one airport site not covered in the previous year).
- Ensure that on-site verification accounts for at least 50% of the total Scope 1 and 2 emissions of all verified airports within that group in that year.
- ***Be representative of the airport group and should consider:***
 - Airport size (Band A-S)
 - Complexity
 - Application type; Entry, Upgrade, Renewal
 - Application Level 1-4+
 - Geographic dispersion
 - Issues with previous applications if any

All verifications (both on-site and off-site) that are needed in that year shall be completed by the same verifier who must ensure that all of the relevant requirements have been met.

8 CARBON FOOTPRINT VERIFICATION

8.1 REASONABLE AND LIMITED ASSURANCE

Verifiers must obtain sufficient appropriate evidence to express a conclusion on the extent to which an airport's application meets the programme criteria, providing the suitable level of assurance. In the *Airport Carbon Accreditation* programme, verifiers must use the concept of **reasonable assurance** to assess an airport's Scope 1 and Scope 2 activity data. This can be defined as follows:

- A reduction in risk to an acceptably low level in the circumstances of the verification activity, as the basis for a positive form of expression of the verifier's conclusion. Reasonable assurance means a high but not absolute level of assurance. Sufficient appropriate evidence is obtained as part of a systematic verification process that includes:
 - Obtaining an understanding of the verification circumstances;
 - Assessing risks;
 - Responding to assessed risks;
 - Performing further evidence gathering procedures and
 - Evaluating the evidence obtained.
- The verification report should provide a description of the verification circumstances, and a positive form of expression of the conclusion.

Conversely to the verification of Scope 1 and Scope 2 information, verifiers would be expected to use the concept of **limited assurance** when assessing Scope 3 data. This is because Scope 3 emissions are more difficult to quantify and rely on more assumptions, which cannot be verified to a reasonable level of assurance. A limited level of assurance can be defined as follows:

- A reduction in risk to a level that is acceptable in the circumstances of the verification activity but where that risk is greater than for a reasonable assurance verification activity, as the basis for a negative form of expression of the verifier's conclusion.
- Sufficient appropriate evidence is obtained as part of a systematic verification process that includes obtaining an understanding of the matter to be verified and other circumstances; but evidence gathering procedures are deliberately limited in comparison to verification completed with a reasonable level of assurance.
- The verification report should provide a description of the verification circumstances, and a negative form of expression of the conclusion.

8.2 ORGANISATIONAL AND OPERATIONAL BOUNDARIES

Before verifying a carbon footprint, verifiers must first ensure that the Airport Inventory Boundary has been defined in line with the programme guidelines, and properly accounts for and reports emissions as outlined in Section 4 of the Application Manual.

The organisational and operational boundaries are likely to vary significantly between airports. It is therefore the role of the verifier to ensure that the airport has defined its organisational and operational boundaries in line with the programme's adaptation of the control approach (Application Manual, Section 4.2). Where an airport has operational control over an asset, or subsidiary etc., this must be included within the organisational boundary.

In a best-practice verification approach, verifiers would be expected to check a wide-range of evidence relevant to the organisational structure of an airport. This may include publicly available documents such as an Annual, Financial or Environmental Report, company websites or through conversations with relevant members of the organisation, amongst others.

The site visit should be used to assess if all emission sources have been correctly accounted for under the three emissions scopes and to ensure that any exclusions have been suitably justified. Verifiers would also be expected to speak to the person/s or department named as the responsible party for each emissions source, to check that this information has been documented correctly.

8.3 EVALUATING ACTIVITY DATA SOURCES: SCOPES 1 AND 2

Activity data sources will vary depending on the emissions source, but an airport would be expected to use a combination of invoices, delivery notes, meter readings, automated measurement systems in addition to other potential sources, to complete the carbon footprint. It is up to the verifier to determine the quantity and type of evidence (qualitative and quantitative) necessary to achieve the agreed level of assurance in the carbon footprint. This is likely to vary on a case by case basis, however, there are several best-practice approaches which can be recommended:

ISO 14065 recommends that the level of evidence required for a carbon footprint would depend on the comparative contribution of an individual source to the overall footprint; the larger the emissions source the more evidence you would be expected to check. Electricity, for example, is likely to contribute to a significant proportion of overall emissions and would therefore require 100% of the evidence to be checked. A source which contributed moderately to the overall total may require only one or two pieces of evidence per month to be checked, whereas a source which has a minimal contribution may only require one piece of evidence to be checked annually. It would be expected that at least one piece of evidence would be checked for every emission source during the verification, regardless of how small a contribution to the overall footprint it was.

In addition to the comparative contribution approach above, the quantity of evidence (which a verifier is required to check) should also depend on the quality of the procedures for data collection. This would be determined following the completion of a risk assessment based on a review of an airports public and internal documents.

Invoices or automated data collection systems would be considered as low risk data sources, and detailed additional checks are unlikely to be necessary. However, data management processes and data storage should still be assessed, and the person/s responsible for data collection and management spoken to.

Any data which is reliant on manual readings and which is subject to human error would be considered a high-risk data source. Additional checks would here be necessary to assess reliability. During the site visit, verifiers should speak to the person who is responsible for data collection and observe collection procedures to ensure that the processes are acceptable. Verifiers should also request information on maintenance of calibration procedures of instruments. Where a data collection procedure relies on hand-written measurements which are then transposed onto a computer, verifiers should check for data entry errors.

All data sources should also be checked for any obvious outliers, which are not in keeping with the majority of readings. For example, if one month is indicated to be significantly higher or lower than others without obvious explanation, this is likely to indicate an error in data collection. Similarly, if an emission source is comparatively higher or lower than in previous years' carbon footprints, this would require further investigation.

Verifiers should note that there are additional Scope 1 emissions sources to be considered for Levels 4 and 4+, i.e. de-icing emissions and refrigerant losses.

8.4 EVALUATING EMISSIONS DATA SOURCES: SCOPE 3

Verifiers should use the concept of limited assurance to assess Scope 3 data. This means that although a verifier should broadly follow the same processes as Scope 1 and Scope 2 emissions sources, there will be some small differences. As the concept of limited assurance is being followed, the evidence required to verify the emissions data is likely to be less exhaustive. However, verifiers would still be expected to obtain at least one piece of evidence per emissions source. The guidance below outlines some best-practice approaches to verifying the minimum Scope 3 emissions sources:

- **LTO Cycle / APUs and engine testing:** Cross-check the airport's calculations with the methodology in the ICAO Document 9889. Review data collection and input process for recording aircraft annual movements, engine run-ups, taxi times and APU usage.
- **GSE belonging to third parties:** Ensure that GSE is being correctly accounted for. Any ground handling equipment owned by an airport should be included in an airport's Scope 1 (or Scope 2, if electric), equipment owned by 3rd parties or leased could be included in within their Scope 3.

- **Surface (staff and passenger) emissions:** As this is likely to be the one which airports have the least information on, the airport will have to use a larger number of assumptions to calculate this. The airport should confirm the source of data used and the methodology used to extrapolate collected data. Although there is no set methodology for this, verifiers must assess that the chosen method demonstrates a sensible approach to calculating total emissions, with the information that they are able to obtain. Any assumptions used must also be clearly justified.
- **Electricity/fuel re-sold or purchased by partners:** Verifiers must ensure that fuel sold or re-charged to 3rd parties has been correctly accounted for. For fuel resold to ground handling agents, airline maintenance departments, etc., to be accounted for as a Scope 3 emissions source, verifiers must see evidence of fuel tracking and re-charge mechanisms. If this evidence is not available, the associated emissions must be included within Scope 1. If electricity is re-sold, this can only be considered as Scope 3 if there are submeters. Verifiers must check that these are in place, for instance by requesting invoices between the airport and tenants which are likely to be the most suitable data source to check.
- **Airport company staff business travel:** In most cases, this should be captured on an internal data management system. As before, verifiers should speak with the person who is responsible for collating data, and data storage systems should be checked. Where this information is not stored centrally then a sample of travel documentation from individual journeys will need to be reviewed instead.

8.4.1 EVALUATING EMISSIONS DATA SOURCES: LEVEL 4 AND 4+

For Scope 3, as the concept of limited assurance is being followed, the evidence required to verify the emissions data is likely to be less exhaustive. However, verifiers would still be expected to obtain at least one piece of evidence per emissions source. The guidance below outlines some best-practice approaches to verifying the additional Scope 3 emissions sources:

- **De-icing substances for surfaces and aircrafts:** Verifiers must ensure that de-icing chemicals used by 3rd parties have been correctly accounted for. Verifiers should speak with the person who is responsible for the de-icing of aircraft and surfaces and check evidence provided on the volume and percentage concentration of the de-icing chemical.
- **Refrigerant losses:** If airports have chosen to voluntarily report refrigerant losses, verifiers must ensure that those associated with 3rd parties have been correctly accounted for. Verifiers should check evidence provided on the units from which refrigerants can be lost and any logs of top-ups required by the maintenance staff.

Verifiers should speak with the person who is responsible for the maintenance of these units.

- **Third party non-road construction vehicles and plant emissions:** Ensure that emissions from non-road construction vehicles, generators and on-site plant are being correctly accounted for. Verifiers should check evidence of temporary on-site stationary fuel tank deliveries, mobile fuelling drops for on-site equipment, hand held fuel contained and pickup truck small fueller tanks, where applicable. This evidence should also contain the reporting year, fuel type and fuel amount.
- **All aircraft full flight (Cruise, Climb and Descent emissions):** Verifiers should check the data provided on fuel uplift or the robustness of third party sources directly providing emissions data. Where a more advanced method has been used, verifiers should cross-check the airport's calculations with the methodology in the ICAO Document 9889. Review data collection and input process for recording flight distance and aircraft type should also be checked.
- **Maritime surface access emissions:** As this is likely to be the one which airports have the least information on, the airport will have to use a larger number of assumptions to calculate this. The airport should confirm the source of data used and the methodology used to extrapolate collected data. Although there is no set methodology for this, verifiers must assess that the chosen method demonstrates a sensible approach to calculating total emissions, with the information that they are able to obtain. Any assumptions used must also be clearly justified.
- **All offsite emissions from activities originating at the airport, e.g. waste incineration, landfill, sewage etc:** Verifiers should check evidence provided and speak with the person who is responsible for collecting the information on the volume and the different methods for treatment. Any assumptions used must be clearly justified.

① Additional Scope 1 emissions sources at Level 4 and 4+ should be verified using the same principles detailed in Section 8.3 of this document.

8.5 EMISSIONS CALCULATIONS

Once the quality of the activity data has been reviewed, the carbon footprint calculations can be verified. Verifiers must check that the carbon footprint covers a 12-month period and follows consecutively on from the previous year (if not the first year of reporting). It is preferred and expected that airports use data from the previous year, e.g. 2019 data when applying in 2020, but the Administrator will also accept data from the year before, e.g. 2018.

Verifiers must check that the activity data has been correctly transposed into the airport's calculation spreadsheet. If each emissions source reported has been calculated in a separate source file, these calculations should also be reviewed to check that they have

been correctly aggregated. Here, the verifier would be checking for any basic formulae errors resulting in incorrect totals.

The *ACI Airport Carbon Emissions Reporting Tool (ACERT)* may be used to complete emissions calculations. This is a self-contained Excel spreadsheet designed to enable an airport to calculate its GHG Inventory for use at all programme levels on its own or with other GHG Protocol or ISO 14064-1 worksheets. If the airport is using ACERT, then it can be assumed that the underlying calculations are correct (as long as the input data provided by the airport is correct). If they are using their own spreadsheet, then these calculations will need to be further analysed. One potential way of doing this would be to transfer activity data into the ACERT tool, or a similar blank carbon footprint template. If the two separate spreadsheets produce the same or very similar numbers, it can be assumed that the calculations are correct. Additionally, verifiers should look for any significant deviations from previous years calculations, and make sure that these have been justified.

If the airport is not using ACERT, verifiers must check that all emissions factors have been obtained from suitable, reputable sources (e.g. International Energy Agency, Intergovernmental Panel on Climate Change, relevant national authorities) and have been entered correctly.

8.6 CALCULATION OF SCOPE 2 EMISSIONS – LOCATION AND MARKET BASED APPROACH

Airports can choose between the location- and market-based method to report Scope 2 emissions. To check the correctness of the emissions factors used by the airport, please refer to Figure 9 of the Application Manual. Verifiers should address the following points for attention:

Location based:

Verifiers must check that an airport has used the correct grid emissions factor. If they have used the ACERT tool to calculate this, the value can be assumed to be correct. If they have used another source, the suitability and reputability of this source must be verified (see above).

If an airport produces on-site renewables and receives energy attribute certificates accordingly, a source specific emission factor (i.e. zero for renewables) can only be used if the airport retains its energy attributes. The verifier will therefore need to see evidence of this, if they are to be accounted for as zero. If these are not shown to the verifier, the emissions associated with the energy will need to apply the grid emissions factor.

Market based:

If the airport holds or buys energy attribute certificates, it should use the emissions factors that account for these. Verifiers must check that the airport holds these energy attribute certificates, that the correct value has been reported and that they meet the minimum quality criteria.

If an airport has any contracts for electricity (e.g. Power Purchase Agreements from a specific renewable energy source), it should use the contract specific information. As above, the verifier must check that the emissions factor used is accurate and meets the minimum quality criteria.

Verifiers must ensure that any emissions factor provided by an electricity supplier is specific to the individual product that the airport is purchasing and is not a general emissions factor, which covers the entire portfolio (including both renewable and non-renewable sources). This is because a general or portfolio wide emissions factor is not a fair and accurate representation of the product that the airport is purchasing. If a supplier only offers a general emissions factor and not a product specific emissions factor, the airport should instead use the country residual mix, if available.

8.7 ACCOUNTING FOR BIOFUELS

If an airport purchases biofuels, verifiers must ensure that they have been accounted for by using the correct emissions factor in line with the Application Manual (Section 5.4.3). This must have been provided by the biofuel supplier and meet all the quality criteria listed in the Application Manual. If an airport chooses to purchase biofuel attribute certificates while using fossil fuel on-site, verifiers must check that the associated benefits have only been reflected in their market based calculations, using the appropriate emissions factor provided by the supplier. Their location based emissions calculations must still reflect the actual emissions being generated by the fossil fuels used on site.

8.8 DEMONSTRATING AN EMISSIONS REDUCTION AT LEVEL 2, 3 AND 3+

Airports at Level 2 and above must be able to show annual emissions reductions against the three-year rolling average. All airports can use either the location-based or market-based method to demonstrate emissions reductions. Verifiers must check that the year being reported (i.e., Year 0 emissions) can demonstrate a like for like comparison against the arithmetic mean (i.e., average) emissions of Years -1, -2 and -3.

Verifiers should ensure that, in this submission, the values of previous carbon footprints have not been changed or removed from earlier submissions to help airports show a reduction (i.e. their Years -1, -2 and -3 values). These should therefore be cross-checked on the ACA Online portal, where previous applications will be available to airports. The one exception to this is where investments or divestments have been accounted for, which is detailed below.

If an airport joining or upgrading to Level 2, 3 or 3+ does not have complete historical data to enable it to calculate the full three-year average, it may compare Year 0 emissions with Year -1 or the average of Years -1 and -2 emissions. As soon as three years of historical data become available, the airport shall compare its Year 0 emissions to the

three-year rolling average. If an airport is joining at Level 2 or above, any carbon footprints reported in their first year must be verified.

This can be an absolute or a relative reduction. If the airport is using a relative benchmark, verifiers must ensure that the data used in this benchmark is correct from an accurate source.

8.9 INVESTMENTS AND DIVESTMENTS

The process of accounting for investments and divestments or new assets to enable an airport to continue to report like for like carbon footprints is given in detail in Section 6.2.3 of the Application Manual. It is the role of the verifier to ensure that this process has been followed correctly and that consecutive years' carbon footprints do show as close to a like for like comparison as is possible.

Verifiers should also ask to see any documentation related to new big investments, particularly if it references expected increases or decreases in energy usage. This will then allow the verifier to cross-check information to ensure that the savings are in the correct order of magnitude.

With divestments, verifiers must review sufficient data which clearly outlines the contribution of the asset to previous years' carbon footprints.

8.10 ACHIEVING TARGETS AND DEMONSTRATING PROGRESS AT LEVEL 4 AND 4+

Whilst airports at Level 4 and 4+ do not need to show annual reductions against the three-year rolling average, they must be able to demonstrate progress against their trajectory.

Verifiers should check if due dates for any interim milestones or the long-term target have passed.

- If this is the case and the carbon footprint data submitted for the renewal application corresponds with the milestone/target year, the verifier must cross-check the submitted carbon footprint data with the long-term target or interim milestone.

Every six years, verifiers will need to check that the airport emissions are on track with the trajectory. This will be achieved by assessing two pieces of data presented by airports.

- Verifiers should check the expected emissions for a given year according to the airport's trajectory and the actual emissions for the corresponding year.
- Verifiers must then assess if the actual emissions are equal to or less than the expected emissions in absolute terms.
- If the actual emissions are greater than the expected emissions, verifiers will then need to check and calculate to ensure that this is not by greater than 15%.

- If the actual emissions are greater than 15% above the expected emissions, verifiers should inform the airport. Airports are then given one year to reassess and re-apply.

The verifiers should assess the reported figures by taking into account the Carbon Management Plan, as per Section 9.3. below.

As airports need to be within 15% of their six yearly trajectory and meet any long-term targets and interim milestones, verifiers should check that the airport is on track to do this in the interim verification (i.e. 3rd year of the application cycle).

- The verifier should also check the carbon management plan and specifically the carbon management initiatives. The airport's trajectory will include information on which initiatives will be implemented and when. Verifiers should check this plan and flag if any initiatives have not been implemented according to the airport's timeline. If airports do not appear to be on track, verifiers should flag this to airports so they can resolve any issues before a renewal date where they are required to meet targets.

8.11 LEVEL 3 AND 3+ THREE YEAR RENEWAL REQUIREMENTS

The additional requirements of airports who are on a three-yearly renewal cycle are given in detail in Section 11.4 of the Application Manual. In order to move to a three-yearly renewal cycle, an airport must be able to demonstrate that quantitative, verified emissions reductions have been achieved for at least one Scope 3 emissions source for which there is an active stakeholder engagement initiative in place. These reductions must be the result of an initiative in which the airport has played a significant role.

The verification requirements on this will be dependent on the source that the airport is using, however in all cases, the verifier must ensure that a suitable methodology has been used to calculate the savings created from an initiative. Verifiers must also see evidence of active engagement which has resulted in the saving, which may be shown through an implementation plan or similar.

9 CARBON MANAGEMENT VERIFICATION

9.1 CARBON POLICY

The Carbon Policy must show a specific commitment to the reduction of greenhouse gas emissions, carbon or energy use. Any of these variations are suitable, but a policy statement focussed only around pollution reduction will not be accepted by the programme. If the Policy is written in the national language (not English) the verifier should pay attention to the wording used in the Policy and ensure there is reference to reduction of GHG emissions, carbon or energy use.

Verifiers must ensure that the policy has been signed at the highest level, e.g. the Chief Executive Officer, Chief Operations Officer, Board of Directors. If the policy is signed off by the General Manager, it is important to check that this is the equivalent of being on the Board. A best practice approach would also look to speak to a member of the Board of Directors during the site visit, to ensure that there is senior engagement in carbon reduction initiatives in place.

The verifier must also ensure that the policy has been made publicly available. The airport must provide evidence to show that this requirement has been met, for example, a link to a website or evidence of the policy being clearly displayed to the public in the airport terminal. It should be noted that policies which are shared on the airports intranet as opposed to internet, do not count as being publicly available.

Signed copies of the policy should be attached to the application form, and any internet links should be in the correct answer box and active. The policy may also be submitted alongside evidence from board meetings or conversations with the CEO or senior management.

9.2 CARBON MANAGEMENT PLAN AT LEVELS 2, 3 AND 3+

At Level 2 and above, an airport should develop a Carbon Management Plan (CMP). The purpose of the Plan is to demonstrate the meaningful efforts by the airport to reduce its emissions in line with the set target and policy statement. At minimum the Plan should cover Scope 1 and 2 emissions as they have been defined in the carbon footprint.

Airports must provide supporting written evidence as required in the application form to demonstrate that the CMP is being implemented effectively, and it is the verifiers role to ensure that the plan has been formulated and implemented. An initial review of the Carbon Management section of the application should include a check that the airport's Carbon Management Plan is uploaded and that all questions have been clearly answered in English in the appropriate text boxes on the application form. Verifiers must also check that the Plan has been kept up to date, as after its initial development, it should be updated at least every three years.

In addition, there are a number of specific requirements which must be met by the airport, across seven key areas (as identified on the ACA Online application form). The verification requirements for each section are outlined below:

Governance Responsibility: Airports shall indicate which Board Committee or other Executive Body has overall responsibility for climate change matters and explain who has day-to-day responsibility. Verifiers must speak to the person/s responsible for day-to-day management during the site visit and make every effort to speak to Board Committee/Executive Body members where possible. Evidence for the appropriate assignment of resource to this should also be obtained, to check where human or financial resources have been allocated.

Communication: Evidence of communication related to carbon management should be obtained and assessed by the verifier. Verifiers must also ensure that appropriate communication methods, such as annual reports, website pages or newsletters, have been described in sufficient detail in the application.

Monitoring: Airports must explain how they actively monitor and control their energy and fuel consumption throughout the year. If an airport uses an Environmental Management System (EMS) system such as ISO 14001 to monitor consumption, evidence of relevant documentation should be reviewed and added as supporting evidence to the ACA Online application form. Data collection and handling methodology should also be assessed. Much of the verification requirements will overlap with the requirements for carbon footprint verification.

Targets: Verifiers must assess that the targets put forward by the airport are in line with the programme requirements. As such verifiers must check the following minimum requirements have been met and demonstrated on the ACA Online application form:

- *The target must be either an absolute or intensity target and must include a baseline year and a target year.*
- *It must be ambitious enough to drive emissions reductions, but also that it is a realistic target, and; make sense in relation to the projects and initiatives in place.*
- *Targets which refer only to the achievement of carbon neutrality shall not be accepted by the verifier.*

Implementation Strategy: Airports must detail the implementation strategies, programmes and actions that they have in place to reduce Scope 1 and Scope 2 emissions. Verifiers must assess both existing (already commissioned) and future (planned) projects as follows:

For existing projects, verifiers should request to see a range of evidence of their implementation, such as evidence of purchases and budgets, allocation of human and financial resources and progress reports. Verifiers should also ask to see these projects and initiatives when they conduct their site visit.

For planned projects, evidence could include indication of initiatives in future budgets, and meeting minutes which identify when a project has been commissioned. It may be useful to

source an internal document from the airport which demonstrates that funds have been approved for investment in activities outlined in the Plan.

Verifiers must ensure that the airport clearly differentiates between existing and future projects. Appropriate evidence can either be in the form of a complete Plan, which includes sufficient detail, or in other appropriate standalone documents.

Training: Airports must demonstrate that they have sufficient training programmes available to staff, particularly those responsible for carbon emissions. Appropriate evidence to be reviewed by the verifier could include training plans and material, records and attendance lists. When assessing training documentation, content should be checked for its relevance and its commitment to reducing carbon emissions. If external training has been attended, verifiers should request to see certificates. All information should be clearly documented in the appropriate text box.

Self-Assessment and Auditing: This text box should describe how the airport tracks progress and identifies areas of improvement, or assess the need for corrective action with regards to carbon management. Verifiers should check for internal audits and assess any reports or evidence that show that recommended actions and improvements have been carried out.

9.3 CARBON MANAGEMENT PLAN AT LEVELS 4 AND 4+

At Level 4 and 4+, airports must demonstrate an effective Carbon Management Plan has been developed. Airports are required to provide responses in the following areas – the verification requirements for each are outlined below:

Absolute long-term target and interim milestones: Verifiers must assess that the target and any milestones put forward by the airport are in line with the programme requirements. As such, verifiers must check the following minimum requirements have been met and demonstrated by the airport.

- *The target or milestone must be in alignment with IPCC's 1.5°C or 2°C pathways and refer to an absolute reduction.*
 - Verifiers can find the boundaries for accepted percentage targets for the corresponding target year in Table 6 in the Application Manual.
 - If airports have chosen to set targets that do not fall on the middle or end of the decade, verifiers should check the percentages used are in line with the chosen pathway. Verifiers can perform this check by calculating the required pro rata emissions decrease to reach targets. Airports shall also have set out this calculation in their application.
- *The target has a base year of 2010, where possible.*
 - Verifiers should check that the airport has stated which year they are using as their base year.

- If the airport has used a different base year, verifiers should check that applicable percentages have been correctly derived from the information contained in the above mentioned Table 6.
- *The targets are long-term.*
 - Verifiers should check that long-term targets are at least 10 years into the future, unless the airport is aiming to be net zero in less than 10 years.
 - If the long-term target is greater than 15 years into the future, verifiers should check that airports have also set at least one interim milestone.

Emissions trajectory and initiatives: Verifiers must assess that the trajectory put forward by the airport is in line with the programme requirements and must check the following minimum requirements have been met and demonstrated by the airport.

- *Emissions trajectory set by the airport must include and indicate the path to meeting any long-term target or milestones in the applicable years.*
- *Emissions trajectories are linked to carbon reduction initiatives that the airport expects to implement over the course of the trajectory.*
 - Verifiers should check that the trajectory is established taking into account the expected emissions reductions initiatives, but also other aspects that influence an airport's emissions, such as expected traffic growth, capacity development, etc.
 - Verifiers should check that emissions reduction initiatives are described in a comprehensive manner, including timing, responsibilities and expected results. They have to assess whether the estimated outcomes are credible and are likely to enable the airport to meet its interim milestones and long-term target.
 - If the trajectory in place is has not been correctly calculated or is not aligned with the airport's target or milestones, verifiers should inform the airport about it. Different or additional reduction initiatives may be required.
 - Upon every renewal, verifiers should check whether the airport is implementing the measures as per plan and flag any issues.

As for the previous levels, verifiers should request to see a range of evidence of their implementation, such as evidence of purchases and budgets, allocation of human and financial resources and progress reports. Verifiers should also ask to see these projects and initiatives when they conduct their site visit. For planned projects, evidence could include indication of initiatives in future budgets, and meeting minutes which identify when a project has been commissioned. It may be useful to source an internal document from the airport which demonstrates that funds have been approved for investment in activities outlined in the Plan.

10 STAKEHOLDER MANAGEMENT VERIFICATION

10.1 STAKEHOLDER ENGAGEMENT PLAN AT LEVELS 3 AND 3+

At Level 3 and 3+ an airport must demonstrate that it has formulated and effectively implemented a Stakeholder Engagement Plan, which evidences a real and thoughtful effort to engage with stakeholders. This should demonstrate that it has on-going dialogue, shares best practices, and promotes cooperation with stakeholders with the aim of reducing emissions from major stakeholder operations.

Airports are required to provide responses in the following three sections – the verification requirements for each are outlined below:

Stakeholder Policy: The policy section should include how stakeholders have been identified, categorised and prioritised. Evidence for the policy should include an official internal document to demonstrate that stakeholder engagement is taking place and has been signed off to show that there is investment and senior commitment to the programme. Verifiers should look for evidence that this has been communicated, which may be through the intranet, internal reports or a newsletter.

Responsibility: The responsibility section must indicate who will engage and facilitate partnerships with stakeholders. Verifiers must speak to the person/s who have been identified in this role by the airport during the site visit. This will enable the verifier to get a clear understanding of the roles and responsibilities which have been allocated by the airport.

Engagement in Practice: For the engagement section, verifiers should request evidence that the stakeholder engagement activities detailed by the airport is taking place. These activities may include campaigns and training, interactive sessions and joint initiatives. The evidence will vary dependent on the activity in question, but may include minutes from meetings with stakeholders, presentation handouts or external communications. Additionally, the appropriate documentation should be requested for any new standards or clauses such as minimum performance standards for stakeholders, that have been incorporated into the airport's operations.

10.2 STAKEHOLDER PARTNERSHIP PLAN AT LEVELS 4 AND 4+

At Level 4 and 4+ airports must demonstrate an effective Stakeholder Partnership Plan has been developed. Verifiers should ensure that airports are driving third parties at the airport towards delivering emissions reductions themselves, either through their own reduction plans or through measures initiated by the airport operator.

Verifiers should request evidence of these partnership activities. Examples of these activities could include restrictions on use of emitting machinery or equipment (vehicle idling, GSE, APU) or preferential treatment of zero or low emitting activities (airport taxi,

public transport, airside vehicles or GSE). The evidence required by the verifier will vary dependent on the activity in question.

Evidence should also show that the airport has been significantly involved in these measures, e.g. through providing airport action plans etc. as evidence that the stakeholder has not implemented them unilaterally. Airports are required to provide responses for the following areas - the verification requirements for each are outlined below:

Stakeholder identification: Verifiers should check that the Stakeholder Partnership Plan highlights all stakeholders that are responsible for a significant contribution to the Scope 3 footprint. Verifiers should assess the justification by airports for stakeholders not included in the Plan and ensure they are not responsible for a significant contribution.

- Verifiers can ensure that all stakeholders responsible for a significant contribution are included by checking the list of stakeholders included in the plan against the carbon footprint. Verifiers can then identify if any key stakeholders are missing from the plan.

Emission Reduction objectives: The airport must demonstrate emission reduction objectives for a specific stakeholder or a group of stakeholders. These objectives can be absolute or relative and can either be set by the airport operator or by the stakeholder themselves.

- Verifiers should check that these objectives are in place and the airport has had significant involvement in the target setting. Verifiers can check the involvement of the airport through conversations with the airport to determine the actions they have taken. These conversations may include the provision of evidence of meetings, action plans developed together, etc.

Carbon Reduction Plans: Carbon reduction plans or measures directly taken by the stakeholders with the airport's involvement should be included, alongside any reduction measures defined by the airport operator on stakeholder activities.

- As above, verifiers should check that plans are in place and being implemented, as well as checking that the airport is significantly involved. Verifiers can check the involvement of the airport through conversations with the airport to determine the actions they have taken. These conversations may include the provision of evidence of meetings, action plans developed together, etc.

Quantified emissions reductions: The airport must include quantified emissions reductions achieved for Scope 3 emissions by a specific stakeholder or a group of stakeholders involved in the Stakeholder Partnership Plan. Verifiers should check the emissions reduction and verify that the airport has been significantly involved in the emissions reduction.

- The verifier can confirm that the airport has been significantly involved by reviewing the plans or objectives set by the airport that has resulted in this

reduction. Verifiers can assess this by communicating with the airport and reviewing the Stakeholder Partnership Plan and any previous versions which may have included the measure.

It must be noted that it is not mandatory for the airport to define an emissions reduction objective **and** carbon reduction plan/measures **and** restrictions for each individual stakeholder. Rather, the verifier should check that each stakeholder group has been covered by at least one of these categories.

Overall, the verifier should check whether the reported objectives, actions and results are consistent.

11 CARBON OFFSETTING VERIFICATION

To achieve Level 3+ and Level 4+, airports must compensate for their Scope 1 and 2 residual emissions as well as Scope 3 staff business travel emissions that can't be reduced by other means through the purchase of offsets. The separate *Airport Carbon Accreditation Offsetting Manual* should be followed.

The verifier must attest and check both the quantity and quality of the offsets used:

- The purchase of offsets must cover the correct total of the residual Scope 1 & 2 emissions and Scope 3 staff business travel emissions;
- The Scope 2 emissions to offset are calculated according to either the location or market based method, in line with the method chosen for the calculation of the carbon footprint;
- Proof of purchase must be provided. Verifiers should check both the offset certificates provided by the airport, and cross-check with the relevant offset databases online. In doing so, the verifier should check:
 - That the airport uses offsets from one of the five eligible offsetting programmes.
 - That the airport does not use any non-eligible offset project types.
 - That the airport provides the required minimum information on offsets.

Emissions allowances issued under cap-and-trade systems (e.g. EU Emissions Trading System) cannot be used to neutralise any of the airports carbon footprint.

12 VERIFICATION OF SPECIAL CASES

12.1 SMALL GROUP APPLICATIONS

All airports within a 'Small Airport Group' will still be required to undergo an on-site verification, unless a sampling approach has been agreed with the Administrator for that application, prior to the verification taking place (see Application Manual section 11.3).

The same requirements described earlier for each level of accreditation are applicable, noting the following permissible voluntary adjustments for all the airports of the "Small Airport Group":

- Development of one common carbon footprint.
- Formulation of a common target and trajectory in the Carbon Management Plan, with specific targets and trajectories for each individual airport submitted in attached documents (for Level 4 and 4+).
- Development of a common Stakeholder Engagement Plan (for Level 3 or 3+).
- Development of a common Stakeholder Partnership Plan, with specific measures and targets in place for each individual airport (for Level 4 or 4+).

If an airport decides to adopt the above approach, the contribution/role of each individual airport must be clear in each of the above documents). Verifiers must therefore verify the carbon footprint for each airport that is contributing to the common footprint reported in the application.

Verifiers must also ensure that all airports within the group meet the minimum requirements for the level that they are applying at, otherwise they will be removed from the group. For example, if a 'Small Airport Group' was applying at Level 2, all airports within the group must be able to show a reduction against their 3-year rolling average. Any airports which do not meet the minimum requirements must be removed from the group application and reapply as an individual airport at a lower level.

12.2 RENEWAL WITH AN INCREASE IN EMISSIONS (LIMITED DEVIATION)

Airports must be able to show a reduction in their Scope 1 and 2 emissions against a three-year rolling average in order to participate Level 2, 3 or 3+. However, in cases of extreme extenuating circumstances beyond an airports control, airports may be allowed to have one deviation per four-year period (see section 11.5 of the Application Manual). The related approval process must be completed by airports, before they submit their application, and therefore before verification takes place. Verifiers should request evidence confirming that the airport has been allowed by the Administrator to proceed with a limited deviation application.

12.3 USE OF DEGREE DATA

Airport Carbon Accreditation accepts the use of degree day data by an airport, in order to consider long term weather trends at a particular site, and their influence in increasing or decreasing heating/cooling demand in a given year. Verifiers must ensure that airports have sourced the most accurate weather data available for their site from a reputable source, and that this data source is consistent across all years in consideration. Verifiers must also check that the carbon footprint calculations have been completed in line with the principles of the degree day methodology. This may be calculated manually or using tool available online.

12.4 VOLUNTARY VERIFICATION

Airports are required to submit a verified application on their initial year of application, and every second year subsequently as long as they remain at the same level of accreditation. For the years when verification is not required, the airport shall still submit a non-verified carbon footprint. Airports may decide to choose to undertake a voluntary verification in which case the same quality of verification shall be expected.