

Mandatory GHG Emissions Reporting Summary of 2009 Data: Verification

Verification Results for Facilities and Entities:

- A total of 612 facilities and electricity entities have submitted reports under the GHG mandatory reporting program (*sections 95100 to 95133, title 17, CCR*) to report 2009 emissions.

Verified Mandatory Reports	593 Total (99%)
Positive Verification Opinion	524 (88%)
Adverse Verification Opinion	69 (12%)
Adverse – No Material Misstatement**	37
Adverse – Contains Material Misstatement*	32
Unverified Reports	8 Total (1%)
Total Submitted Mandatory Reports	601 Total
Additional Voluntary Reports	11 Total

*Material misstatement means the verifier identified inaccuracies that resulted in total reported emissions having an error greater than 5%.

**This type of adverse opinion indicates that a verifier found a non-conformance with one of the requirements in the reporting regulation, but the non-conformance did not cause a material misstatement.

Verification Audit Findings:

- Audits of all verification bodies were completed (combination of 92 site and desk audits).
- ARB Staff conducted 31 site audits:
 - Observed verification team's interview of facility staff.
 - Reviewed equipment and data systems of the facility.
 - Audited a representative sample of facility types from each reporting sector.
- Evaluated each verification body's services as specified in the regulation and their professional conduct in order to ensure the integrity of individual verifiers.
- Evaluated the consistency of verification services performed by verifiers and verification bodies.
- Any verification bodies that do not conform to the requirements of the regulation are notified and asked to submit a corrective action plan.