Verification of Conformance with GHG Inventory Program Requirements

Verification bodies are required to review the GHG Inventory Program Documentation during a full verification and when the documentation is updated.

What level of review of the plan is required by verification bodies

The verifier is responsible for confirming that the GHG Inventory Plan conforms to the requirements of the Regulation. That means that a plan as described in the Regulation, and all of the section exists and can be provided to the verifier, and that the plan includes at least some information about each of the subsection requirements in the Regulation (§95105(d)(1-10)). If any section is missing and this is not addressed by the reporting entity, a non-conformance would result, and the verifier would give a qualified positive verification statement. If the verifier determines that the plan meets the requirements of the Regulation but is not thorough, or certain elements of the plan are not well-understood by reporting entity staff, the verifier should note this in the issues log as an opportunity for improvement, but not a non-conformance. The verifier should also consider how the shortcomings in the Plan affect the risk of misstatement in emissions reporting.

To facilitate review of GHG Inventory Plan for electric power entities, the following conformance checklist template is provided. This checklist is not a requirement of the verification process.

Table 1-1: Draft sample conformance checklist

Requirement	Findings	
	Initially In Conformance (Y/N)	**Resolved (Y/N)**
General Requirements:		
The plan has been developed and is available in either hardcopy or electronic copy to ARB staff and verifiers, upon request.		
The plan is maintained and up-to-date.		
The plan is appropriately implemented.		
Provisions in section 95105(d) GHG Inventory Program for Electric Power Entities that Import or Export Electricity:		
(1) Information to allow the verification team to develop a general understanding of entity boundaries, operations, and electricity transactions;		
(2) Reference to management policies or practices applicable to reporting pursuant to section 95111;		
(3) List of key personnel involved in compiling		

data and preparing the emissions data report;		
(4) Training practices for personnel involved in reporting delivered electricity pursuant to section 95111 and responsible for data report certification, including documented training procedures;		
(5) Query of NERC e-Tag source data to determine the quantity of electricity (MWh) imported, exported, and wheeled for transactions in which they are the purchasing-selling entity on the last physical path segment that crosses the border of the state of California, access to review the raw e-Tag data, a tabulated summary, and query description;		
(6) Reference to other independent or internal data management systems and records, including written power contracts and associated verbal or electronic records, full or partial ownership, invoices, and settlements data used to document whether reported transactions are specified or unspecified and whether the requirements for adjustments to covered emissions pursuant to section 95852(b) of the cap-and-trade regulation are met;		
(7) Description of steps taken and calculations made to aggregate data into reporting categories required pursuant to section 95111;		
(8) Records of preventive and corrective actions taken to address verifier and ARB findings of past non-conformances and material misstatements;		
(9) Log of emissions data report modifications made after initial certification;		
(10) A written description of an internal audit program that includes emissions data report review and documents ongoing efforts to improve the GHG Inventory Program.		