

EVALUATION OF CONFLICT OF INTEREST FOR OFFSET PROJECTS

CARB STAFF USE ONLY

Date Evaluation received:	CARB/OPR Tracking Number:	Date Evaluation Reviewed:
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PART I: VERIFICATION BODY INFORMATION

Verification Body Name:	
CARB ID:	Contact Person:
Contact's Telephone Number:	Contact Email Address:

PART II: OFFSET PROJECT INFORMATION

Offset Project Name:		
OPR Project ID Number:		CARB Project ID Number:
Offset Project Registry Listing Project: <input type="checkbox"/> American Carbon Registry <input type="checkbox"/> Climate Action Reserve <input type="checkbox"/> Verified Carbon Standard	Compliance Offset Protocol: <input type="checkbox"/> Livestock Projects <input type="checkbox"/> Mine Methane Capture Projects <input type="checkbox"/> Ozone Depleting Substances Projects <input type="checkbox"/> Rice Cultivation Projects <input type="checkbox"/> U.S. Forest Projects <input type="checkbox"/> Urban Forest Projects	Version: <input type="checkbox"/> October 20, 2011 <input type="checkbox"/> April 25, 2014 <input type="checkbox"/> November 14, 2014 <input type="checkbox"/> June 25, 2015
Is this COI Evaluation being submitted for a verification which will cover just one or multiple reporting periods? (If multiple, below indicate the start date of the first reporting period being verified and the end date of the last reporting period being verified.) <input type="checkbox"/> One <input type="checkbox"/> Multiple		
Crediting Period Start Date:	Reporting Period Start Date:	Reporting Period End Date:

PART III: OFFSET PROJECT OPERATOR, AUTHORIZED PROJECT DESIGNEE & TECHNICAL CONSULTANT

Part III-A: OFFSET PROJECT OPERATOR (OPO)

OPO Name:	
Mailing Address:	City/State/Zip Code:
Contact Person:	Contact Telephone Number:
Contact's Email Address:	

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Part III-B: AUTHORIZED PROJECT DESIGNEE (APD) (if applicable)

APD Name:	
Mailing Address:	City/State/Zip Code:
Contact Person:	Contact's Telephone Number:
Contact's Email Address:	

Part III-C: TECHNICAL CONSULTANT (TC) (if applicable)

TC Name:	
Mailing Address:	City/State/Zip Code:
Contact Person:	Contact's Telephone Number:
Contact's Email Address:	
Are there other Technical Consultants to the Offset Project Operator or Authorized Project Designee for whom Conflict of Interest must be evaluated? (If yes, you may provide their information on separate, attached paper.) <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part IV: ATTACHMENTS:

1. Organizational Chart and Business Description:

1. Attach an organizational chart of the verification body and any entities related to the verification body.
2. Along with the organizational chart, describe the primary nature of the work of both the verification body and any entities related to the verification body.

2. Conflict of Interest Mitigation Plan (if applicable). If the potential conflict of interest risk is medium; attach a mitigation plan. According to section 95979(d), the mitigation plan must include the following:

1. A demonstration that any individuals (in the verification body, on the verification team, or subcontractors) with potential conflicts have been removed and insulated from the project.
2. An explanation of any changes to the verification body or verification team to remove the potential conflict of interest. A demonstration that any unit with potential conflicts has been divested or moved into an independent entity or any subcontractor with potential conflicts has been removed.
3. Any other circumstance that specifically addresses other sources for potential conflict of interest.

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PART V: OFFSET VERIFICATION TEAM

INDEPENDENT REVIEWER

Name:	CARB ID:
List any personal, employment, or family relationships with management or employees of the OPO or APD or TC:	

ALT/ASST INDEP. REVIEWER

Name:	CARB ID:
List any personal, employment, or family relationships with management or employees of the OPO or APD or TC:	

LEAD VERIFIER

Name:	CARB ID:
Employment:	<input type="checkbox"/> Verification Body Staff <input type="checkbox"/> Subcontractor
List any personal, employment, or family relationships with management or employees of the OPO or APD or TC:	

OTHER

Name:	CARB ID:
Employment: <input type="checkbox"/> Verification Body Staff <input type="checkbox"/> Subcontractor	Verification Role: <input type="checkbox"/> CARB-Accredited Verifier <input type="checkbox"/> Technical Expert <input type="checkbox"/> Other (Specify):
List any personal, employment, or family relationships with management or employees of the OPO or APD or TC:	

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OTHER

Name:	CARB ID:
Employment: <input type="checkbox"/> Verification Body Staff <input type="checkbox"/> Subcontractor	Verification Role: <input type="checkbox"/> CARB-Accredited Verifier <input type="checkbox"/> Technical Expert <input type="checkbox"/> Other (Specify):
List any personal, employment, or family relationships with management or employees of the OPO or APD or TC:	

OTHER

Name:	CARB ID:
Employment: <input type="checkbox"/> Verification Body Staff <input type="checkbox"/> Subcontractor	Verification Role: <input type="checkbox"/> CARB-Accredited Verifier <input type="checkbox"/> Technical Expert <input type="checkbox"/> Other:
List any personal, employment, or family relationships with management or employees of the OPO or APD or TC:	

OTHER

Name:	CARB ID:
Employment: <input type="checkbox"/> Verification Body Staff <input type="checkbox"/> Subcontractor	Verification Role: <input type="checkbox"/> CARB-Accredited Verifier <input type="checkbox"/> Technical Expert <input type="checkbox"/> Other:
List any personal, employment, or family relationships with management or employees of the OPO or APD or TC:	

OTHERS: Include any other verification team members, including their role (with CARB ID if applicable), employment, and any relationships with the OPO/APD/TC, on a separate sheet of paper.

Part VI: RELATIONSHIP OF VERIFICATION BODY TO OPO/APD/TC

1. Do the offset verification body and any of the OPO or APD or TC share any senior management staff or board of directors membership, or has any of the senior management staff of the OPO or APD or TC been employed by the offset verification body, or vice versa, within the last three years? (If yes, provide the following information for each individual and instance). <input type="checkbox"/> Yes <input type="checkbox"/> No

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Name:	
<input type="checkbox"/> Shared	<input type="checkbox"/> Previous VB <input type="checkbox"/> Previous OPO/APD/TC
VB Position Title:	OPO/APD/TC Position Title:

Name:	
<input type="checkbox"/> Shared	<input type="checkbox"/> Previous VB <input type="checkbox"/> Previous OPO/APD/TC
VB Position Title:	OPO/APD/TC Position Title:

<p>2. Has any staff member of the verification body provided any incentive to the OPO or APD or TC to secure a verification services contract?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>3. List any personal or family relationships between the OPO or APD or TC and any members of the verification body who are not part of the verification team:</p>

PART VII: OFFSET VERIFICATION SERVICES

<p>1. Does this verification conform to the Rotation of Verification Bodies requirements pursuant to section 95977.1(a) and section 95979(b)(4)? (If no, the conflict of interest in Part X must be deemed to be high.)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>2. Has a member of the offset verification team or the verification body, including subcontractors, provided offset verification services for the OPO or APD or TC?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>If answered "yes" above, provide the following information for each instance:</p>

Name (s)	Describe services Provided	Reporting	Dates of

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PART VIII: NON-OFFSET VERIFICATION SERVICES

1. Has a member of the offset verification team, verification body, or a related entity provided any of the following non-offset verification services either within or outside California for the OPO or APD or TC within the last five years?

Yes	No	Yes/No
<input type="checkbox"/>	<input type="checkbox"/>	Designing, developing, implementing, reviewing, or maintaining an inventory or offset project information or data management system for air emissions, or development of a forest management plan, or timber harvest plan, unless the review was part of providing GHG offset verification services;
<input type="checkbox"/>	<input type="checkbox"/>	Developing GHG emission factors or other GHG-related engineering analysis, including developing or reviewing a California Environmental Quality Act (CEQA) GHG analysis that includes offset project specific information;
<input type="checkbox"/>	<input type="checkbox"/>	Designing energy efficiency, renewable power, or other projects which explicitly identify GHG reductions and GHG removal enhancements as a benefit;
<input type="checkbox"/>	<input type="checkbox"/>	Designing, developing, implementing, conducting an internal audit, consulting, or maintaining a GHG emissions reduction or GHG removal offset project as defined in the cap-and-trade regulation;
<input type="checkbox"/>	<input type="checkbox"/>	Owning, buying, selling, trading, or retiring shares, stocks, or CARB offset credits or registry offset credits from the offset project;
<input type="checkbox"/>	<input type="checkbox"/>	Dealing in or being a promoter of CARB offset credits or registry offset credits on behalf of an Offset Project Operator or Authorized Project Designee;
<input type="checkbox"/>	<input type="checkbox"/>	Preparing or producing GHG-related manuals, handbooks, or procedures specifically for the Offset Project Operator or Authorized Project Designee;
<input type="checkbox"/>	<input type="checkbox"/>	Appraisal services of carbon or GHG liabilities or assets;

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Yes	No	Yes/No
<input type="checkbox"/>	<input type="checkbox"/>	Brokering in, advising on, or assisting in any way in carbon or GHG-related markets;
<input type="checkbox"/>	<input type="checkbox"/>	Directly responsible for developing any health, environment or safety policies for the Offset Project Operator or Authorized Project Designee;
<input type="checkbox"/>	<input type="checkbox"/>	Bookkeeping or other services related to the accounting records or financial statements;
<input type="checkbox"/>	<input type="checkbox"/>	Any service related to information systems, including International Organization for Standardization 14001 Certification for Environmental Management (ISO 14001 Certification), unless those systems will not be reviewed as part of the offset verification process;
<input type="checkbox"/>	<input type="checkbox"/>	Appraisal and valuation services, both tangible and intangible;
<input type="checkbox"/>	<input type="checkbox"/>	Fairness opinions and contribution-in-kind reports in which the verification body has provided its opinion on the adequacy of consideration in a transaction, unless the information reviewed in formulating the Offset Verification Statement will not be reviewed as part of the offset verification services;
<input type="checkbox"/>	<input type="checkbox"/>	Any actuarially oriented advisory service involving the determination of amounts recorded in financial statements and related accounts;
<input type="checkbox"/>	<input type="checkbox"/>	Any internal audit service that has been outsourced by the Offset Project Operator or Authorized Project Designee that relates to the Offset Project Operator's or Authorized Project Designee's internal accounting controls, financial systems, or financial statements, unless the systems and data reviewed during those services, as well as the result of those services will not be part of the offset verification process;
<input type="checkbox"/>	<input type="checkbox"/>	Acting as a broker-dealer (registered or unregistered), promoter, or underwriter on behalf of the Offset Project Operator or Authorized Project Designee;
<input type="checkbox"/>	<input type="checkbox"/>	Any legal services;
<input type="checkbox"/>	<input type="checkbox"/>	Expert services to the Offset Project Operator or Authorized Project Designee or a legal representative for the purpose of advocating the Offset Project Operator's or Authorized Project Designee's interests in litigation or in a regulatory or administrative proceeding or investigation, unless providing factual testimony;

2. Has or will a member of the verification team, the verification body, or a related entity in the past, present, or future provided or intend to provide the OPO or APD or TC any non-offset verification service not listed above either within or outside California? Past services only include services provided within the last five years. Include work by subcontractors on the verification team.

Yes No

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3. If answered "yes" above, provide the following information for each person and instance (attach extra sheets if needed):

Date of	Name of person	Nature of	Location of	Dollar value	Related to
				\$	<input type="checkbox"/>
				\$	<input type="checkbox"/>
				\$	<input type="checkbox"/>
				\$	<input type="checkbox"/>

4. a. Value of non-offset verification services over the last five years as a percentage of verification services:

4. b. Proposed cost of verification services:

4. c. Sum of cost of all non-offset verification services in last five years:

5. Provide an explanation of how the amount and nature of non-offset verification service previously performed is such that a member of the offset verification team's credibility and lack of bias should not be questioned. (Attach additional sheets):

6. Within the previous three years, has any member of the verification body or an related entity or any member of the offset verification provided to the ozone depleting substances (ODS) destruction facility a third-party certification of a facility to meet the requirements set forth by the United Nations Environment Programme Ozone Secretariate's Technology and Assessment Panel (TEAP) for ozone depleting substances destruction?

Yes No N/A

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PART IX: OTHER CONFLICT OF INTEREST CIRCUMSTANCES

Identify any other circumstances known to your verification body that could result in a conflict of interest. (Attach additional pages if needed.):

Part X: CONFLICT OF INTEREST SELF-EVALUATION

Based on my assessment, I believe my verification body's risk for a Conflict of Interest is:

High Medium Low

Part XI: VERIFICATION BODY SIGNATURE

In signing this form, I certify under penalty of perjury of the laws of California that the information contained in the Conflict of Interest submittal is true, accurate and complete. I further certify that I am duly authorized to represent and legally bind the verification body on all matters related to this form.

Signature:	Printed Name:
Title:	Date:

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BACKGROUND

Section 95979 of the Cap-and-Trade Regulation provides the conflict of interest requirements for offset verification bodies. Those requirements include Section 95979(e) which specifies the information that must be submitted by an offset verification body prior to beginning offset verification services. The verification body must evaluate the potential conflict of interest between itself, its verifiers, any subcontracted verification team members, and any related entities and the Offset Project Operator (OPO) and, if applicable, the Authorized Project Designee (APD) and Technical Consultant (TC). This form is designed to assist accredited offset verification bodies comply with Section 95979(e). The information contained in this form should be submitted to an Offset Project Registry. A copy must also be provided to the APD, or to the OPO if there is no APD.

Verification bodies must also submit a Notice of Offset Verification Services prior to beginning offset verification services. The information in that form is submitted both to CARB and the Offset Project Registry and is available on the CARB website: <https://ww2.arb.ca.gov/our-work/programs/compliance-offset-program/offset-program-forms>.

WHERE TO SUBMIT INFORMATION CONTAINED IN THIS FORM

Complete the information on the form using your computer. Then either add an electronic signature to the form or print, sign, and scan the form. The completed and signed information and all supporting documentation should be submitted both to CARB at ghgoffsetverification@arb.ca.gov and to the appropriate Offset Project Registry.

This form is also available from the CARB website at:

<https://ww2.arb.ca.gov/our-work/programs/compliance-offset-program/offset-program-forms>.

INSTRUCTIONS

Respond fully and in detail to all of the questions. If the verification body has no prior relationship to the OPO or APD or TC, answer “no” or “does not apply” where applicable. Attach extra sheets and/or expand sections if necessary.

USE OF SUBCONTRACTORS:

If the verification body is using subcontractors to assist with offset verification services, it must also provide the required information for all subcontractors. For the purposes of submitting this information, a related entity means any direct parent company, direct subsidiary, or sister company.

PART I: VERIFICATION BODY INFORMATION

- Provide the name and CARB ID of the verification body submitting the information contained in this form. Also provide the name, phone number and e-mail address of the verification body employee who should be contacted with any questions regarding the submitted information.

PART II: OFFSET PROJECT INFORMATION

- Provide the offset project name and its Offset Project Registry (OPR) and CARB identification numbers.
- Indicate the OPR listing the project and the Compliance Offset Protocol used to implement the offset project. Also indicate the protocol version (i.e., the date as specified in the Cap-and-Trade Regulation).

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- Provide also the start and end dates for the offset project's reporting period, as well as the start date of the crediting period.

PART III: OFFSET PROJECT OPERATOR, AUTHORIZED PROJECT DESIGNEE & TECHNICAL CONSULTANT

- Provide contact information for the Offset Project Operator (OPO) and Authorized Project Designee (APD), if applicable, for which the verification body intends to perform offset verification services. Every project will have an OPO. If a project does not have an APD, mark the box indicating the project does not have an APD and leave blank the remaining fields in Part III.B.
- Regulatory amendments in 2014 require that a verification body also evaluate COI against the technical consultants (TC) of the OPO or APD working on the offset project. If there are no technical consultants for this project, mark the box indicating the project has no technical consultants and leave the part's remaining fields blank. If there are multiple technical consultants, the form may be expanded or the information provided on separate, attached paper.
- For the OPO and, as applicable, the APD and TC, provide the entity's name, its mailing address, and the name, phone number, and e-mail of a contact person for the entity.

PART IV: ATTACHMENTS

- Submit the following documents with the completed COI form electronically:
 - An organizational chart of the verification body and any entities related to the verification body, and a brief description of the primary nature of work for the verification body and any entities related to the verification body.
 - **If Medium Conflict is identified, submit the required Mitigation Plan.** A Mitigation Plan is a demonstration by the body that any individual who may be conflicted with the offset project to be verified is isolated from offset verification services. Medium conflict generally occurs between two individuals (one at the verification body and one at the OPO or APD) or between an individual and an organization. At a minimum, the Plan must include a demonstration that the conflicted individual has been removed or insulated, an explanation of any changes in organizational structure to remove conflict, and any other circumstances that address the conflict.
- **Note:** It is important to disclose all possible business or personal relationships that may introduce conflict. Should any conflicts come to light later, the verification body could be subject to liability and the possibility of losing their accreditation as a verification body. Likewise, an offset verifier may be subject to revocation of their accreditation. Consequences to the OPO and APD include the possibility of having their verification opinion voided, which would require a re-verification for the Reporting Period(s) the conflicted individual(s) participated in verification. The same is true for undisclosed subcontractor conflicts. The verification body must fully investigate subcontractor conflicts, because the verification body alone bears the responsibility for the COI evaluation.
- **Note:** The verification body must monitor and immediately disclose to the Offset Project Registry any potential conflict that arises after commencement (§95979(f)).

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PART V: OFFSET VERIFICATION TEAM

- Provide the requested information for each member of the offset verification team, including the independent reviewer. At minimum, the offset verification team must consist of a lead verifier and independent reviewer. The independent reviewer and lead verifier must be accredited as lead verifiers in CARB's Compliance Offset Program. The offset verification team may have but is not required to have an alternate or assistant independent reviewer.
- Provide the names of the individuals that will comprise the offset verification team.
- For each member of the offset verification team, other than the independent reviewer(s), indicate whether they are verification body staff or a subcontractor. The independent reviewer may not be a subcontractor.
- For members of the offset verification team who are neither the independent reviewer(s) nor the lead verifier, indicate their role (CARB-accredited verifier, technical expert, or other). If the role is "other," specify.
- For all accredited verifiers on the offset verification team, including both the independent reviewer and lead verifier, include their CARB-issued accreditation number.
- For all members on the offset verification team, indicate any personal, employment, or family relationships with management or employees of the OPO or APD or TC. For purposes of the COI evaluation, the Regulation defines employment as the condition of having paid work documented in a W-2 form.
- If the verification team has more members than will fit on the form, expand the section or attach additional sheets for the other individuals, providing their name, verification role, employment, and any personal or family relationships with management or employees of the OPO or APD or TC.
- If during offset verification services, a verification team member is added, regulatory amendments effective 4/1/2019 clarify that an updated COI Evaluation must be approved before the new verification team member participates in offset verification services.

PART VI: RELATIONSHIP OF VERIFICATION BODY TO OPO/APD/TC

- Indicate if there is any shared management staff or board of directors' membership between the verification body (VB) and the OPO or APD or TC within the last three years. If so, disclose the name(s), position titles, and nature of relationship:
 - Shared-named individual is currently a senior management staff or board member at both the VB and OPO or APD or TC;
 - Previous VB-named individual was previously senior management staff at the VB and is currently senior management staff at the OPO or APD or TC
 - Previous OPO/APD/TC - named individual was previously senior management staff at the OPO or APD or TC and is currently senior management staff at the VB
- Indicate whether any member of the verification body has provided any type of incentive to the OPO or APD or TC to secure an offset verification services contract.

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- List any personal or family relationships between the OPO or APD or TC with any members of the verification body who are not part of the offset verification team. For COI Evaluation purposes, a member includes any employee or subcontractor of the verification body or related entities of the verification body and also includes any individual with majority equity share in the verification body or its related entities. Related entities include any direct parent company, direct subsidiary, or sister company.
- If there are more shared individuals than will fit on the form, attach additional sheets for the other individuals, providing their names, position titles and nature of relationship as described above.

PART VII: OFFSET VERIFICATION SERVICES

- Indicate whether any member of the offset verification team or any member of the verification body has provided offset verification services for the OPO or APD or TC under any other voluntary or regulatory program. If yes, identify the individual(s), describe the services performed, including the Reporting Period, and list the approximate dates the verification services were performed.
- If there are more instances than will fit on the form, attach additional sheets for providing the name of the team member providing verification services, a brief description of the services performed including the Reporting Periods verified, and the dates of actual service.

PART VIII: NON-OFFSET VERIFICATION SERVICES

- Part VIII. 1.: If you answer “yes” to any of the questions, your conflict is deemed “High” and the verification body will not be allowed to perform offset verification services for this OPO or APD or TC. The questions listed in this part come from Section 95979(b)(2)(A) of the Cap-and-Trade Regulation.
- Part VIII. 2.: Has or will any other non-offset verification services (not listed in Part VIII. 1.) be performed by any member of the verification body for the OPO or APD or TC – either inside or outside of California? This includes but is not limited to current work, proposals, or any kind of non-offset verification services. Past services only include services provided within the last five years.
- Part VIII. 3.: If you answered yes to Part VIII. 2. Provide the following information and include work by subcontractors on the verification team.
 - Identify the dates of service, the name(s) of the team member(s) providing the services, a brief description of the nature of service, the location where the service occurred, the dollar value for all past services and whether the work was related to GHG reductions and GHG removal enhancements.
 - If there are more instances than will fit on the form, attach additional sheets for providing the dates of service, the name(s) of the team member(s) providing the services, a brief description of the nature of service, the location where the service occurred, the dollar value for all past services and whether the work was related to GHG reductions and GHG removal enhancements.

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- Part VIII. 4a.–4c.: Provide the sum of the cost of all non-offset verification services performed during the last five years identified above, and the proposed cost of offset verification services provided to the OPO or APD, then calculate the cost of non-verification services provided in the last five years as a percentage of the cost of proposed offset verification services (divide the value reported under “Sum of cost...” by the value reported under “Proposed cost...” and multiply by 100%).
- Part VIII. 5.: Attach a sheet(s) with an explanation detailing how the amount and nature of non-offset verification work previously performed for an OPO or APD or TC would not call into question the credibility of the offset verification team and how a lack of bias would be maintained. Be as detailed as possible.

PART IX: OTHER CONFLICT OF INTEREST CIRCUMSTANCES

- Indicate any possible circumstance that could result in COI between the verification body and the OPO or APD or TC. Where possible, indicate why this should not affect the offset verification services.

PART X: CONFLICT OF INTEREST SELF-EVALUATION

- After reviewing the Regulation and filling out this form, select the appropriate conflict of interest. If your COI is high, your verification body will **NOT** be able to perform offset verification services for this offset project. If the COI is medium, you **MUST** attach a mitigation plan to your COI evaluation.

PART XI: VERIFICATION BODY SIGNATURE

- The individual signing this should be an official from the offset verification body who is authorized to sign a legally binding document. The person signing this form may be a lead verifier, office manager, or other company official.

NOTE: Submit information contained in this form to both ghgoffsetverification@arb.ca.gov and the appropriate Offset Project Registry.