2024 EPE Data Reporting Recap

- 110 EPE reports submitted
  - All received positive / qualified positive emissions verification statements
  - CARB conducted 8 EPE verification audits
- 2024 summary data posted for all reports here:
  - https://ww2.arb.ca.gov/mrr-data

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Spotlights 2026

Retail Sales & REC Reporting

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Retail Sales & the EIM OE

- Retails sales MWh reported to CARB are used to apportion EIM outstanding emissions and retire allocations accordingly
  - Does not affect MRR emissions data, but **has the same level of importance as covered emissions**
    - Indirectly affects compliance obligation
    - Can affect apportionment to other EIM purchasers
- Total retail sales data shared with CARB from the CEC is taken from annual Power Source Disclosures or QFER reporting
- Verifiers confirm reported MWh against source documentation indicated in EDR before July 10 (bef. 2nd round of QA)
  - Signed Power Source Disclosure is the preferred MWh value and documentation – easiest to verify

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Reporting RECs for Spec Imports

o Spec Import MWh reporting should **not** use WREGIS meters

     o Use OATI e-tags and generation/transactions meters

o MRR requires you to report RECs "associated with" reported specified imports from CA RPS-eligible resources

o Retirement of spec import RECs is **not** required

o Worst case: Q+ statement

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Reporting RECs for RPS Adjustment

- **RPS Adjustment is optional**
  - **If there are any issues, don't report it**
- Reduces compliance obligation = High risk and careful review by verifiers
- RECs must be retired in WREGIS within 45 days of the reporting deadline
  - Only CA RPS RECs <u>retired for the RPS program</u> are valid for the adjustment
    - CARB will check once every compliance period that RECs are retired to the eligible WREGIS account
  - Cannot exceed total emissions reported in that year—cannot have negative emissions – and cannot exceed number of RECs reported
- **Any issues with the RPS Adj will result in an Adverse verification statement**, but you always have the option to delete the impacted RPS Adjustment

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REC QA Checks

o CARB checks that both Spec Import and RPS Adj RECs have not been double-reported:

    o If reported in a prior year, then the RECs must be removed from the current report

    o If reported multiple times in the current reporting year

        o By the same entity – must correct

        o By different Entities

            o Both entities will be notified, and you will decide between yourselves who reports and who removes the RECs, **but only if both entities selected 'Yes' to info sharing question in ONE**:

If you reported Renewable Energy Credit (REC) serial numbers, do you authorize CARB to share your Entity Name with other EPEs in order to resolve REC serial number overlaps?

This will facilitate the resolution of any REC overlaps identified during reporting. Names will only be shared if <u>both</u> *parties select 'Yes'.*

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Control Total Update RY2025

- **Control Totals are annual datasets we receive from external organizations that identify MWh reporting minimums by EPE**
- CARB's checks compare reported data to what we receive for the following:
    - OATI – Imports (with ETSRs removed from total)*
    - OATI – Exports (with ETSRs removed from total)*
    - OATI – Wheels
    - CAISO – EIM Deemed Control Totals
- We do not have access to any individual tags or know the source of individual discrepancies– If you have issues reporting the minimum control total amount for your PSE(s), please contact OATI directly – or contact us for OATI contact information

- *OATI totals may still contain ETSR MWh. Please contact CARB if you believe this might be the case, and if possible identify which EIM tags were not excluded.

Reminders

Certification & Submission

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Agents & Entity Reps

- All main staff working on reports should, at least, be listed as Agents on accounts
  - Agents can view and edit reports, but cannot certify and submit them
- CARB reserves the right not to communicate with individuals who have not been registered with account roles
  - May require DRs/ADRs add staff who regularly communicate with CARB or work on reports

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Certify and Submit a Report

o Don't forget to certify and submit a generated report

o Upload the ONE workbook to Subpart EPE otherwise you have not properly submitted your report

o **If your report won't generate, remember to check the upper right corner of your EPE's Data Reporting page for:**

  o Validation messages due to errors in ONE or elsewhere in the report

    o Validation messages usually identify where the issue in ONE is

    o In ONE, check that you have no "Verify Entry" errors in any cells (ctrl + F for that phrase), and make sure you have followed the Windows security permissions instructions at the top of the "Overview" tab

  o Pending Certificate of Representation (COR) hold due to representative change

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Certify and Submit a Report

Ensure your annual emissions data report is "certified" in Cal e-GGRT. Verifiers can only view your report <u>after</u> it has been submitted and certified

EPEs with no imports vs. RSOs

o MRR has two reporting options for Electric Power Entities:

    o EPEs – Importers and/or Exporters of electric power into/out of CA

    o Retails Sales Only entities (RSOs) – serve retail load in CA, but don't import/export power.

        o Only report retail sales MWh & CAISO Sales (if applicable)

o EPEs (importers/exporters) are required to report as EPEs even when they do not have imports/exports in a reporting year

    o EPEs <u>must not</u> file an RSO report without first going through the multiple years of reporting zero <u>imports/exports</u> to fulfill reporting cessation requirements in MRR section 95101(h)(1)(B)

    o **If you are an EPE and have no imports/exports to report in a given year, leave those tabs in the ONE workbook blank and inform CARB to flag for potential verification cessation**

    o **If you are an EPE planning to have 0 import/export activity for the foreseeable future and want to fulfill the reporting cessation requirements to no longer be an EPE, contact CARB EPE staff or the helpdesk**

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EPEs with no imports vs. RSOs

o Selection for EPE or RSO reporting template happens as the first item of the EPE subpart.

    o If there is nowhere to upload the ONE workbook for your EPE, the wrong selection has been made at the top of the EPE subpart where it asks Yes/No for reporting retail sales only; you must select "No" for the ONE workbook upload interface to appear.

o **Easy reference**: if your reporting entity name in Cal e-GGRT says EPE at the end, you must report as an EPE

    o We update entities who have met the 95101(h)(1)(B) reporting cessation requirements to RSO, as applicable

1) INDICATE WHETHER YOU ARE A RETAIL SALES ONLY (RSO) ENTITY

This is found in your reporting entity account's name above. If your reporting account has "EPE" in the title, you must select "No" below.

If you have any reportable imports or exports under MRR Section 95111 or have had reportable imports or exports in recent years and have not met requirements to cease EPE reporting per MRR Section 95101(h)(B), you are an EPE, not an RSO. EPEs must select "No" below and report all imports/exports/wheels using ONE

Are you a Retail Sales Only entity?　　● Yes

　　　　　　　　　　　　　　　　　　○ No

Verification Timing

o Three things needed for verification to begin:

1. EPE has submitted <u>and certified</u> report

2. VB has submitted a conflict of interest (COI) that has been approved (quick turnaround from CARB)

3. EPE has associated their account with the VB (can be done anytime, even before report is submitted)

o **Verification doesn't have to wait until June 1**

Verification Timing

o Make every effort to only submit "complete" reports
  o Verifiers track all issues, and must submit an adverse verification statement by the deadline if they don't have reasonable assurance
  o In the event of an adverse, submitting an incomplete report is a consideration in assigning emissions and enforcement
o **Overall, please have consideration for your verification team and CARB staff in terms of timeline for guidance requests and meeting deadlines**

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Cal e-GGRT Tool Availability

o **<u>ONE workbook is almost live</u>**

   o https://ww2.arb.ca.gov/mrr-epe

o TWO and FOUR workbooks will be sent to MJRP/ACS entities

o Electric Power Entity module is almost live!

   o https://ssl.arb.ca.gov/Cal-eGGRT/login.do

2026 Reporting & Verification Schedule

○ https://ww2.arb.ca.gov/mrr-key-dates

Date	Activity
June 1	EPE & Retail Sales Reporting Deadline §95103(e)
2nd week of June:	1st QA results
Early July	2nd QA results
July 16	REC Retirement Deadline for Eligible RPS Adjustments EPEs must certify RECs as retired in the workbook 45 days after the reporting deadline (this date) per §95111(g), so verifiers may need to unlock report
July 27	Latest 14-day deadline for notification of possible adverse verification statement (CARB recommends much earlier notification)
August 10	Final verification statements and reports due §95103(f)

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Reporting Tips

o Use 2018 MRR to report 2025 data: https://www.arb.ca.gov/cc/reporting/ghg-rep/regulation/mrr-2018-unofficial-2020-4-3.pdf

o CARB EPE guidance materials located here: http://ww2.arb.ca.gov/mrr-epe

o Contact CARB for any questions about requirements (ghgreport@arb.ca.gov or ghgverify@arb.ca.gov)

    o Save and file any CARB responses as part of your GHG Monitoring Plan and provide to your verifier

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Resources

- Email reporting questions to: ghgreport@arb.ca.gov

- Email verification questions to: ghgverify@arb.ca.gov

- Reporting Guidance for EPEs
  https://ww2.arb.ca.gov/mrr-epe

- Cal e-GGRT Tool Training
  https://ww2.arb.ca.gov/mrr-tool

- Accredited Verification Bodies
  https://ww2.arb.ca.gov/mrr-vb

- ONE video tutorial
  https://youtu.be/IP_I_L8ijl8

- This slide deck   https://ww2.arb.ca.gov/our-work/programs/mandatory-greenhouse-gas-emissions-reporting/training

- MRR Proposed Amendments and public comment (open until 3/9)
  https://ww2.arb.ca.gov/rulemaking/2026/mrr2026

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GHG Reporting Contacts

Program / Sector	Contact
General Reporting Requirements, Reporting Helpdesk	**ghgreport@arb.ca.gov**
General Verification Requirements, Verification Helpdesk	**ghgverify@arb.ca.gov**
MRR Electricity Retail Providers & Electricity Marketers Specialists (Reporting Tool Registration and General Questions)	Tess McDermott 916.272.0049
	Abajh Singh 279.208.7116
More contact information at: https://ww2.arb.ca.gov/mrr-contacts	

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Questions

Re-cap

Other Topics

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CARB QA Checks Limitations

o CARB QA conducts QA checks right after the June deadline and in mid-July

o These checks are designed to identify most common errors but are limited by the data we have access to - **trust but verify**

- o Verifiers are supposed to check if CARB QA findings are correct <u>and</u> to conduct their own reviews as documented in sampling plan

- o Can follow-up with CARB for clarification or re-check

- o Verifiers are required to reach their own, independent conclusion of reasonable assurance of no material misstatement and report conforms to MRR requirements

o CARB checks are generally *minimum* checks

- o Over-reporting is seldom a finding for our QA checks

- o CARB QA checks can miss non-reporting/null values

- o Some QA checks have thresholds for being a finding based on reporter/verifier feedback

o **Ultimately the onus to report accurately and completely is always on the reporting entity**

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Control Total Update RY2024

o OATI Control Totals should be corrected for EIM participants

    o Separate line item for EIM ETSRs

    o Findings '2-2_OATI_MWh' should be accurate even if you are an EIM participant!

    o Totals comparison conducted by CARB check that you are reporting at least what is expected check – only receive findings if you under-report!

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Lessons Learned

o Rapid changes in electricity markets can result in new reporting issues that require CARB guidance to resolve

o CARB can provide guidance… **but we need time for review**

  o **Lack of review time may result in temporary guidance to continuing reporting as per normal till next year**

o Unresolved errors in reporting can lead to significant costs for re-verification, Cap-and-Invest compliance, and enforcement

  o Over-reporting is still not accurate **and can result in an adverse verification statement**

o Work with your verifier early and often to resolve guidance. You or your verifier are always welcome to contact CARB for guidance

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Enforcement

o Late reports, set-asides, and Assigned Emission Levels (AELs) could be subject to enforcement

o Additional penalties may be leveed in accordance with both MRR and C&T regulations over and above costs for new verifiers and re-verification

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Linkage

o The Cap-and-Trade Program has been linked with Québec since 2014

o California, Québec and Washington have announced interest in exploring potential linkage with Washington's Cap-and-Invest Program

o Linkage with Washington would require multiple steps including Governor's findings and a rulemaking process

o Current MRR reporting provisions have not changed

o Contact CARB immediately if you encounter any issues related to reporting similar data to two different GHG programs or if your data collection/processing has changed

  o Reporting methodology change requests require several months of iterative review time

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When Experiencing Issues with ONE

o Make sure to check the instructions in the Overview tab

　o A common issue is for the file to not be "unblocked" and "enabled;" instructions for doing this are in the Overview tab

Instructions for the Use of This Reporting Workbook

Please note that there has been a Windows security update that requires any downloaded EPE workbook (this includes the SSR workbook as well as the ONE, TWO, and FOUR workbooks) to be both "unblocked" and "enabled" before the macros in the workbook will work correctly. Please perform the following steps before attempting to use any downloaded EPE workbook, and if you encounter any issues when using the workbook, please make sure the following steps have been performed.

1. After downloading the file, right-click the file and select Properties.
2. At the bottom of the Properties window, under Attributes, check the box that says "Unblock."
3. After performing steps 1 and 2, open the file.
4. Click the "Enable" button in the yellow bar at the top of the spreadsheet, under the Excel toolbars.
5. Save the file after clicking "Enable."

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When Experiencing Issues with ONE

o Make sure to check the instructions in red at the top of some columns

First Deliverer Assessment

Are YOU the PSE on the NERC eTag in the Physical Path table on the last California border crossing, or meet the first deliverer definition in §95102? Answer "yes" in this column if you are the First Deliverer.	Name of the First Deliverer? Select an EPE in this column only if you answered "No" in Column Q (e.g., you are not the First Deliverer.) Leave blank if you are the First Deliverer. Select from dropdown; if unlisted enter name into cell
Are_You_First_Deliverer	First_Deliverer_Listed

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When Experiencing Issues with Cal e-GGRT

○ **Always check the upper right-hand corner of Cal e-GGRT for alerts first**

○ **These alerts can appear in the Facility Management and Data Reporting pages for your EPE report**

○ There is always a hold on a Cal e-GGRT reporting entity account when roles are changed

○ Take the action described in the message given by Cal e-GGRT

When Experiencing Issues with Cal e-GGRT

o Make sure to upload all EPE reporting workbooks (ONE, TWO, THREE, FOUR) to the EPE Subpart ONLY
   o There is a new restriction in uploading ONE to Subpart A – 'xlsm' files are invalid to prevent incorrect uploads
o Make sure you check all validation errors before generating your report – not all prohibit submission, but all must be addressed by the verification deadline
o Below is an example of the validation messages for ONE uploaded to Subpart A

SUBPART A – GENERAL INFORMATION

Each facility or supplier, and for each reporting year is required to supply some basic facility level information, including the entering and reporting of relevant NAICS codes and the entering and reporting of all highest-level United States parent companies.

⚠️ **Subpart A:** View Validation

SCREEN ERRORS

❌ Invalid file type - the file name must have a .jpg, .png, .tif, .pdf, .doc, .docx, .ppt, .pptx, .xls, or .xlsx extension.

SUBPART-LEVEL VALIDATION MESSAGES

Validation Type[1]	ID[2]	Message[3]
Data Completeness	EPE002	You have not uploaded a completed ONE spreadsheet file.

⚠️ **EPE:** View Validation

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