



CALIFORNIA AIR RESOURCES BOARD

CARB Findings of Verification Services Audit

These audit findings provide feedback to verification bodies on verification services provided during verification of <<Year>> data. The criteria used in this audit are based on requirements for verification bodies in the Regulation for the Mandatory Reporting of Greenhouse Gas Emissions (title 17, California Code of Regulations, section 95100 et seq.).

PART I. DETAILS OF VERIFICATION SERVICES AUDIT

VERIFICATION BODY NAME:	REPORTING ENTITY:
CARB STAFF:	TYPE OF AUDIT:
LEAD VERIFIER:	INDEPENDENT REVIEWER:

PART II. CONFORMANCE WITH REGULATORY VERIFICATION PROVISIONS

CARB staff found that verification services were conducted in conformance with the standards set forth in the MRR.

CARB staff found that aspects of the verification services **WERE NOT** conducted in conformance with the standards set forth in the MRR.

A corrective action plan addressing nonconformities, including root cause analysis, must be submitted to CARB at ghgverify@arb.ca.gov by February 1, <<Year>>.

See attachment for additional information.

PART III. CARB CONTACT INFORMATION

If you have any questions, please contact Ryan Schauland at (916) 324-1847.

Audit findings issued <<Date>>.

Ryan Schauland, Manager
Emissions Data Quality Assurance Section
Climate Change Program Planning and Management Branch
Industrial Strategies Division
California Air Resources Board

ATTACHMENT		
Verification Plan and Sampling Plan		
	Yes	No
1. Verification plan includes types of proposed document and data reviews §95131(b)(1)(B)3.	x	
2. Sampling plan is based on a review of the inputs for the emissions data report §95131(b)(7)(A)	x	
3. Sampling plan describes the rigor and appropriateness of the data management system §95131(b)(7)(A)	x	
4. Sampling plan includes a ranking of sources by amount of contribution to total CO ₂ e emissions §95131(b)(7)(B)	x	
5. Sampling plan includes a ranking of sources with the largest calculation uncertainty §95131(b)(7)(B)	x	
6. Sampling plan includes a qualitative narrative of uncertainty risk assessment §95131(b)(7)(C)	x	
7. Sampling plan describes in detail how the identified risks were addressed, which allows for a transparent review of how reasonable assurance of conformance and no material misstatement was determined by the verification team §95131(b)(7)(D)	x	

Data Checks		
	Yes	No
1. Data checks focused on the largest and most uncertain estimates of emissions §95131(b)(8)	x	
2. The number of data checks was appropriate for the size and complexity of the facility, and the verifier traced data in the emissions data report to its origin §95131(b)(8)(D)	x	
3. The verifier conducted data checks to evaluate whether the emissions data report is reasonably assured to conform to MRR requirements §95131(b)(10)	x	
4. Discrepancies in reported data were described in the issues log and documented as resolved. Any discrepancies that were not corrected were investigated as to whether the discrepancies are correctable errors. §95131(b)(8)(G) §95131(b)(9)	x	
5. The verifier assessed conformance with measurement accuracy requirements §95103(k), §95131(b)(3)(C)(3), §95131(b)(8)(D)5, §95131(b)(13)	x	

Verification Report		
	Yes	No
1. Verification report includes a detailed description of the reporting entity sources and boundaries §95131(c)(3)(A)(1)	x	
2. Verification report includes a detailed comparison of the data checks §95131(c)(3)(A)(4)	x	
3. Verification report includes log of issues §95131(c)(3)(A)(5)	x	
4. Material misstatement was evaluated correctly for emissions data §95131(c)(3)(A)(7) §95131(b)(12)(A)	x	
5. Conformance was evaluated correctly §95131(b)(10)	x	
6. The issues log provides an independent and objective analysis of the non-conformances with sufficient detail to allow for resolution of identified discrepancies by the reporting entity §95102(a)(480) §95131(b)(11)	x	
7. The issues log indicates if issues were resolved §95131(b)(11)	x	
8. The issues log identifies the regulatory section for each non-conformance §95131(b)(11)	x	
9. The issues log includes information pertaining to whether each issue is a nonconformance or has a potential bearing on material misstatement §95131(b)(11)	x	

Product Data		
	Yes	No
1. The verification body documented the evaluation of product data §95131(b)(8)(F), §95131(c)(3)(A)(2)	x	
2. Data checks focused on the largest and most uncertain product data §95131(b)(8). The verifier must conduct an in-depth review for covered products identified as the highest risk, including detailed data checks and review of data management systems.	x	
3. The verification body correctly evaluated material misstatement and conformance for product data §95103(l), §95131(b)(12)	x	
4. The sampling plan adequately describes the risk of misreporting associated with product data §95131(b)(7)	x	

Site Visit		
	Yes	No
1. Required site visit was conducted §95131(b)(3)	x	
2. Interviews were conducted in a professional manner §95131(b)(3)(C)(1)	x	
3. The verification team remained independent and objective §95102(a)(480)	x	

Additional Non-conformances:

«Nonconformance Text »

Observations on Implementation and Effectiveness of Corrective Action from Previous Year: