

**Table A2. Comparison Matrix of Existing and Imminent General Reporting Requirements for WCI Jurisdictions and Related Programs: Verification and Quality Assurance**

Reporting Program/ Jurisdiction	Verification Requirements	Approach to Verification	Requirements for Verifiers	Schedule and Deadlines	Accreditation Procedures
<b>Canada (EC) (Section 71)</b>	Phase 1: No specific requirements for third party verification for 2005 GHG emissions, as long as the information reported is verifiable and verification is retained.				
<b>Québec</b>	Third party verification is not required.	The province performs its own verifications. All the information reported by the facilities is analyzed in relation with the previous year's data. Calculation is verified with the fuels used, production levels, raw materials and emission factors provided by sources. Occasional site visits can be performed.			
<b>U. S. EPA</b>	Verification requirements currently unknown; mandatory reporting rule will not be proposed until September 2008				
<b>CA (ARB)</b>	<p>Operators may use the same verification body for both CCAR and ARB emission data report if operators are already members of CCAR and verification body is accredited by ARB and CCAR.</p> <p><b>Annual verification:</b> Annual submission of the verification opinion for:</p> <ul style="list-style-type: none"> <li>Retail providers, marketers, and operators of petroleum refineries and hydrogen plants</li> <li>Operators of general stationary combustion (GSC) facilities in oil and gas sector</li> <li>Operators of electric generating and cogeneration facilities that combust fossil fuels and are rated ≥10 MW</li> </ul> <p>Verification:</p> <ul style="list-style-type: none"> <li>Upon positive verification opinion under full verification requirements, operator may choose less intensive verification services, but full verification shall apply at least once every 3 years</li> <li>Shall not use the same verification body for more than 6 consecutive years</li> </ul> <p><b>Triennial verification:</b> Triennial verification and submission of the verification opinion for:</p> <ul style="list-style-type: none"> <li>Cement plants</li> <li>Electricity generating or cogeneration facilities that combust pure biomass fuel or geothermal generating facilities</li> </ul>	<ul style="list-style-type: none"> <li>Site visit during the first year</li> <li>Development of verification plan</li> <li>Development of sampling plan</li> <li>Data checks</li> <li>Verification opinion submitted to ARB</li> </ul>	<p>Strict accreditation requirements including mandatory years of experience and successful completion of ARB training</p> <p>All verification agreements are subject to conflict-of-interest determination</p> <p>Procedure:</p> <ul style="list-style-type: none"> <li>Submit Notice of Verification Services to ARB</li> <li>Begin services 10 or more days after executive officer receives the notice</li> <li>Notice include information: staff of the verification team</li> <li>Documentation of required verification skills of the verification team (A,B,C)</li> </ul> <p>Conflict of Interest (COI) Requirements:</p> <ul style="list-style-type: none"> <li>ARB will approve verification teams before verification activities take place. Teams must demonstrate acceptable level of COI and expertise for verifying the facility they contract with.</li> <li>Term Limit: Verification body to be changed after 6 years of verification services (two cycles). Allowed to resume with client after 3 years off (one cycle).</li> <li>COI Policy: Verification body and</li> </ul>	<p>Verification is optional in 2009 and required in 2010 for all reporting facilities.</p> <p>Schedule:</p> <ul style="list-style-type: none"> <li>October 1<sup>st</sup> for reports due April 1<sup>st</sup></li> <li>December 1<sup>st</sup> for reports due June 1<sup>st</sup></li> </ul> <p>Verification body shall submit the opinion to ARB within 6 months of the emissions report, in the same year</p>	Rigorous accreditation requirements consistent with ISO standards and other programs (pre-screening and training)

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	<ul style="list-style-type: none"> <li>Electricity generating and cogeneration facilities with a capacity ≤10MW</li> <li>GSC facilities excluding oil and gas sector</li> </ul> Verification: <ul style="list-style-type: none"> <li>May choose to obtain less intensive verification services for the 2 years following completion of full verification services and prior to the next three-year cycle.</li> <li>Cannot use the same verification body for more than two consecutive verification cycles.</li> </ul>		verifier may not provide both consulting and verification services within a 3-year period.		
<b>NM</b>	Third party verification is not required.  Owners/operators required to report may choose to register and verify their emissions with TCR or CCAR providing the department has access to the information.				
<b>OR</b>	Use existing verification method: Self-certification with periodic inspections by DEQ and Lane Regional Air Pollution Authority (LRAPA) inspectors.	Verification methodology includes: <ul style="list-style-type: none"> <li>Strategic analysis</li> <li>Risk analysis</li> <li>Verification</li> <li>Internal verification report</li> <li>Verification report</li> </ul>			
<b>WA</b>	Verify compliance in accordance with department rules.				
<b>TCR Voluntary Program</b>	Third party verification is required.	<ul style="list-style-type: none"> <li>Assess conformance with TCR requirements</li> <li>Assess completeness to ensure all sources are identified and emissions are quantified</li> <li>Review methodologies and systems in place to prevent data collection, data handling, and calculation errors.</li> <li>Implement a sampling plan and conduct site visits</li> <li>Verify that available information supports emission estimates</li> </ul>	Firms submit application and qualification packages to the American National Institute of Standards (ANSI). ANSI conducts site visits  COI Requirements: <ul style="list-style-type: none"> <li>A key factor in relation to the delivery of verification services is the ability of the Verification Body to be independent and impartial.</li> <li>The verification body must demonstrate that it undertakes a robust COI assessment for each and every verification engagement by delivering in a timely manner to the Registry the completed COI Assessment Form (see the Registry's <i>General Verification Protocol</i>) and responding to any queries that the Registry or its partner accreditation bodies might have as a result of their review of the Assessment Form.</li> <li>Where subcontracted verifiers are</li> </ul>	Emission reports due June 30; verification reports due December 15.	TCR has partnered ANSI; ensures consistency with ISO 14065:2007 and ISO 14064-3:2007, as well as TCR calculation and reporting requirements.  TCR oversight panel monitors the ANSI accreditation process.

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			<p>used, the verification body must assess their competencies against those identified by the verification body in its competency needs evaluation, obtain a signed agreement from the subcontractor in relation to the use of accredited verification processes and procedures, and obtain a signed agreement in relation to the maintenance of confidentiality and a declaration of conformance to COI and impartiality requirements.</p>		
<p><b>RGGI</b></p>	<p>Allows first party (i.e., self) verification; third party verification required for offset project sponsors only</p>		<p>Regulatory agencies may accredit independent verifiers. Verifiers must demonstrate knowledge in quantifying GHG emissions and developing and evaluating air pollutant emission inventories.</p> <p>COI Requirements:</p> <ul style="list-style-type: none"> <li>• Prior to engaging in verification services for an offset project sponsor, the accredited verifier shall disclose all relevant information to the Regulatory Agency to allow for an evaluation of potential COI with respect to an offset project, offset project developer, or project sponsor. The accredited verifier shall disclose information concerning its ownership, past and current clients, related entities, as well as any other facts or circumstances that have the potential to create a COI.</li> <li>• Accredited verifiers shall have an ongoing obligation to disclose to the regulatory agency any facts or circumstances that may give rise to a COI with respect to an offset project, offset project developer, or project sponsor.</li> <li>• The regulatory agency may reject a verification report and certification statement from an accredited verifier if the regulatory agency determines that the accredited verifier has a COI related to the offset project, offset project developer, or project sponsor.</li> </ul>		<p>Regulatory agencies may require training or testing for accreditation.</p>

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			<ul style="list-style-type: none"> <li>The regulatory agency may revoke the accreditation of a verifier at any time given cause.</li> </ul>		
<b>Climate Leaders</b>	Third party verification is not required.				
<b>EU ETS</b>	Reports are verified in accordance with the detailed requirements established by member state.	<ul style="list-style-type: none"> <li>Assess sources, data, and calculation procedures</li> <li>Develop a verification plan (including a sampling plan)</li> <li>Conduct site visits</li> <li>Prepare verification reports (internal and submitted to member state)</li> </ul>	European Standard EN45011 provides criteria for accreditation of verifiers and for conducting the verification process.  COI Requirements: Not specified	Verification report due March 31 for previous calendar year.	Some member states have a national accreditation body, others have independent accreditation services that certify verifiers, and others require an exam.
<b>UK ETS</b>	Independent third party verification is required.	Verify the following: <ul style="list-style-type: none"> <li>Responsibilities for data collection, aggregation, and quality control</li> <li>Existence of appropriate tools or procedures to support consistency in data estimation</li> <li>Methods for systematic data archiving and process documentation</li> <li>Processes for internal audit, data checking, and quality assurance</li> <li>Processes for corrective actions</li> <li>Clearly articulated methods of data interpretation</li> <li>Processes for periodic review of the data management system</li> </ul>	United Kingdom Accreditation Service (UKAS) accreditation ( <a href="http://www.ukas.com/">http://www.ukas.com/</a> )  COI Requirements: Not specified		UKAS accreditation required