

Verification Report Template

For Regulated Emitters Subject to *The Management and Reduction of Greenhouse Gases (Upstream Oil and Gas Aggregate Facility) Standard*

Prepared for:

[Aggregate Facility Name]

Baseline or Compliance Year:

[Reporting Year(s)]

Prepared by:

[Verifier Name]

Date:

March 10, 2021

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# About This Verification Report Template

This template, prepared by the Ministry of Environment (the ministry), is intended as a guide for the preparation of a verification report, for the purposes of section 22 of *The Management and Reduction of Greenhouse Gases (Upstream Oil and Gas Aggregate Facility) Standard* (the Standard), under *The Management and Reduction of Greenhouse Gases (Standards and Compliance) Regulations* (the Regulations).

In accordance with sections 13(1)(c) and 21(2)(b) of the Regulations, it is the responsibility of regulated emitters to acquire the services of a qualified person (see section 23 of the Regulations and section 22 of the Standard) to conduct third-party verification of all baseline information and emissions returns for each regulated aggregate facility under their purview.

It is the responsibility of the verification team to ensure the verification report is prepared in accordance with the requirements established in the Regulations, the Standard, the ISO 14064-3 and ISO 14065 standards, and this document. If there is any conflict between the Standard and the ISO 14064-3 or ISO 14065 standards, or this document, the Standard prevails. Please also note the Ministry expects the verifier to utilize the ISO 14064-3:2006 standard for 2020 verifications, as opposed to the newly published ISO 14064-3:2019 standard.

This document is not locked but please keep the format, layout, and headings consistent.

After the report is complete, click on the Table of Contents, click on ‘Update Table’, and then select ‘Update entire table’. This will automatically update the Table of Contents.

If available, provide any additional information, plans, tables, diagrams, etc., that were used or are relevant to the verification process or report, in Appendix B: Supplemental Information.

This template was last updated in March 2021.

Table of Contents

[About This Verification Report Template 2](#_Toc66279176)

[1.0 Summary 4](#_Toc66279177)

[2.0 Introduction 4](#_Toc66279178)

[2.1 Objective 4](#_Toc66279179)

[2.2 Current and Historical Information 4](#_Toc66279180)

[2.3 Physical and Operational Changes 6](#_Toc66279181)

[2.4 Scope 6](#_Toc66279182)

[2.4.1 Baseline or Compliance Year 6](#_Toc66279183)

[2.4.2 Aggregate Facility Production Classes 6](#_Toc66279184)

[2.4.3 Description of Emission Sources 6](#_Toc66279185)

[2.4.4 Omitted Emissions and Sources 7](#_Toc66279186)

[2.5 Regulatory Requirements and Supporting Verification Standards and Criteria 7](#_Toc66279187)

[2.6 Level of Assurance 7](#_Toc66279188)

[2.7 Materiality 7](#_Toc66279189)

[2.8 Verification Body and Team 7](#_Toc66279190)

[2.8.1 Verification Body 7](#_Toc66279191)

[2.8.2 Verification Team and Independent Reviewer 7](#_Toc66279192)

[3.0 Methodology 7](#_Toc66279193)

[3.1 Procedures 7](#_Toc66279194)

[3.2 Risk Assessment 8](#_Toc66279195)

[3.3 Verification Activities and Schedule 8](#_Toc66279196)

[4.0 Verification Findings 8](#_Toc66279197)

[4.1 Assessment of Data Management Systems and Controls 8](#_Toc66279198)

[4.2 Assessment of Data and Information 9](#_Toc66279199)

[4.3 Assessment of Record Retention 9](#_Toc66279200)

[4.4 Assessment Against Criteria 9](#_Toc66279201)

[4.5 Assessment of Materiality 9](#_Toc66279202)

[4.6 Level of Assurance 10](#_Toc66279203)

[4.7 Summary of Findings 10](#_Toc66279204)

[4.8 Assessment of Findings 10](#_Toc66279205)

[4.9 Opportunities for Improvement 10](#_Toc66279206)

[5.0 Closure 10](#_Toc66279207)

[5.1 Verification Statement 10](#_Toc66279208)

[5.2 Verification Limitations 11](#_Toc66279209)

[6.0 Declaration 11](#_Toc66279210)

[6.1 Lead Verifier 11](#_Toc66279211)

[6.2 Independent Reviewer 11](#_Toc66279212)

[Appendix A: Detailed Findings and Issues 12](#_Toc66279213)

[Appendix B: Supplemental Information 14](#_Toc66279214)

# Summary

*Provide a brief overview of the verification process and report. Information should include a description of the aggregate facility, as well as regulated emissions reported in tonnes of CO2e and production reported in barrel of oil equivalent (BOE) for each production class. If the submission is a baseline, the baseline emissions intensity for each production class reported in tonnes of CO2e per BOE should be included. If the submission is an emissions return, the total regulated emissions, permitted emissions, and compliance obligation for the aggregate facility should be included. Also, identify if the aggregate facility produces emissions from biomass or has a cogeneration unit on-site that produces emissions.*

# Introduction

*Provide an introduction to the aggregate facility and verification process, a description of the baseline or emissions return being verified, and an overview of any other relevant background information.*

## Objective

*Describe the objective of the verification.*

## Current and Historical Information

*Provide the aggregate facility’s information in the tables below for the current and historical baseline and/or emissions return submissions as provided in previous verification reports. Add or remove rows as appropriate. For each verified baseline submission, provide the baseline year, the submission type (baseline or re-established baseline), the applicable production classes, the baseline emissions level in units of tonnes of CO2e, the baseline production level in units of BOE, and the baseline emissions intensity in units of tonnes of CO2e per BOE. If the aggregate facility reports more than one production class, designate one row per production class.*

*Table 1: Current and Historical Baseline Information*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Baseline Year | Submission Type (Baseline or Re-established Baseline) | Production Class (1, 2a, 2b, 3, 4) | Baseline Emissions Level  [tonnes CO2e] | Baseline Production Level  [BOE] | Baseline Emissions Intensity  [tonnes CO2e/ BOE] |
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*For each verified emissions return submission, provide the compliance year, reduction period, total regulated emissions, permitted emissions, and compliance obligation.*

*Table 2: Current and Historical Emissions Return Information*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Compliance Year | Reduction Period | Total Regulated Emissions  [tonnes CO2e] | Permitted Emissions  [tonnes CO2e] | Compliance Obligation  [tonnes CO2e] |
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*If an individual facility has a cogeneration unit on-site, provide the baseline or compliance year, the submission type (baseline, re-established baseline, or emissions return), the emissions generated from the production of heat and electricity, the net heat and electricity produced, and the total operating time of the cogeneration unit. If the aggregate facility has more than one cogeneration unit on-site, designate one row per cogeneration unit and add a column to identify the cogeneration units.*

*Table 3: Current and Historical Cogeneration Information*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Baseline or Compliance Year | Submission Type (Baseline, Re-established Baseline, or Emissions Return) | Heat Production Emissions  [tonnes CO2e] | Electricity Production Emissions  [tonnes CO2e] | Net Heat Produced  [GJ] | Net Electricity Produced  [MWh] | Operating Time  [hours] |
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*Provide verification results in the table below as provided in the current and in previous verification reports. Add or remove rows as appropriate. For each verified baseline and emissions return submission, provide the baseline or compliance year, the submission type (baseline, re-established baseline, or emissions return), and the verification type (positive, qualified positive or adverse), as applicable, from all verified submissions.*

*Table 4: Current and Historical Verification Results*

|  |  |  |
| --- | --- | --- |
| Baseline or Compliance Year | Submission Type (Baseline, Re-established Baseline, or Emissions Return) | Verification Type (Positive, Qualified Positive, or Adverse) |
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## Physical and Operational Changes

*Provide a summary of physical and operational changes that occurred at the aggregate facility since the previous baseline or emissions return that had an impact or a potential material impact of altering the aggregate facility’s emissions or production levels.*

## Scope

*Define the scope of the verification in the subsections below.*

### Baseline or Compliance Year

*Indicate the year(s) reviewed for a baseline submission or the compliance year and reduction period if verifying an emissions return.*

### Aggregate Facility Production Classes

*List each production class applicable to the aggregate facility. For an emissions return, confirm that the same production classes that were reported in the aggregate facility’s baseline were also reported in the emissions return.*

### Description of Emission Sources

*For aggregate facilities subject to Part 2 of the Standard, provide a list of the regulated emissions produced at the aggregate facility by fuel type for each production class.*

*For aggregate facilities subject to Part 3 of the Standard, provide a list of the regulated emissions produced at the aggregate facility by GHG species (e.g. CO2, CH4, N2O) and by fuel type for each production class. Identify the processes and key equipment contributing to the majority of these emissions. Specifically, this section should show the link between the emissions and the aggregate facility’s operations and emissions sources.*

*If the aggregate facility produces emissions from biomass, describe the processes and sources within the aggregate facility’s operation that generate these emissions.*

*If an individual facility has a cogeneration unit on-site, describe the function and operation of the cogeneration unit. Provide a list of the emissions produced from the cogeneration unit for the production of heat or steam by GHG species (e.g. CO2, CH4, N2O) and include the types of fuel consumed.*

### Omitted Emissions and Sources

*List and describe, for each individual facility within the aggregate facility, any regulated emissions omitted from the submission and indicate the source(s) from which they originate.* *The sum of regulated emissions omitted may not exceed 100 tonnes CO2e for an aggregate facility.*

## Regulatory Requirements and Supporting Verification Standards and Criteria

*Confirm that the verification will be conducted in accordance with the requirements and criteria outlined in the Regulations and the Standard, as well as the ISO verification standards. Provide a list of all other supporting documentation that helped guide the verification process including acts, regulations, protocols, standards, guidance documents, project documentation, and any other relevant sources.*

## Level of Assurance

*Describe the level of assurance that will be achieved through the verification process.*

## Materiality

*Describe the materiality thresholds that determine whether a material discrepancy in the emissions and production data exists, according to section 22(10) of the Standard.*

## Verification Body and Team

### Verification Body

*Provide an overview of the structure of the verification body. Information on the verification body should include the name of the verification body, physical and mailing address, contact information, accrediting agency, accreditation ID, and any other pertinent information.*

### Verification Team and Independent Reviewer

*Provide an overview of the verification team, including the lead verifier and any other individual(s) involved in the verification process, and the independent reviewer. Information on the team members and the independent reviewer should include name, contact information, training information, qualifications, roles and responsibilities, and any other pertinent information. Provide a statement confirming that all members of the verification team are employed by an accredited verification body and that the verification body meets the requirements and is accredited under ISO 14065.*

# Methodology

*Provide a summary of any assessments, evaluations, and reviews that were conducted during the verification.*

## Procedures

*Describe the verification procedures used to assess the regulated aggregate facility’s emissions and production data and data management system. Include a detailed sampling plan, which describes the nature, scale, and complexity of all verification activities. Describe the process used to assess conflict of interest, for both the verification team and the aggregate facility.*

## Risk Assessment

*Describe the consideration of risk and how a risk-based approach was used to develop and implement the sampling and verification plan. Identify the procedures used to evaluate the categories of risk including inherent, control, and detection risks.*

*Provide the risk assessment in the table below and add rows as appropriate for each source category and risk area. Examples of potential risk source or area include, but are not limited to, individual emission sources (e.g. fuel types), production, data management systems, cogenerations units, and aggregate facility boundaries. Consider evaluating if the risks differ between production classes for the identified risk sources or areas. Also, if data samples were reviewed, describe how the quantity and variance of the reviewed samples were determined and how they are a fair representation of the sample population.*

*Table 5: Risk Assessment*

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| --- | --- | --- | --- |
| Potential Risk Source or Area | Risk Type (Inherent, Control, Detection) | Risk Level (High, Medium, Low) | Justification or Mitigation Activity |
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## Verification Activities and Schedule

*Provide a list or table of all verification activities, including dates, durations, and locations. Verification activities and details should include, but are not limited to, data reviews, the development of sampling and verification plans, the development of the verification statement and report, and when the verification was complete.*

*Indicate when the site visit(s) were conducted and provide an overview of what was captured in the site visit(s), if applicable.*

# Verification Findings

*Provide an introduction or overview of the findings, if desired**.*

## Assessment of Data Management Systems and Controls

*Provide a description of the aggregate facility's data management system(s) and quality assurance/quality control (QA/QC) system(s). Also, include the following:*

* *Describe the design and maintenance of the data management system.*
* *Provide information on the selection and management of data.*
* *Describe the process for collecting and consolidating data for reporting.*
* *Describe the QA/QC systems, policies, and procedures.*
* *Provide the results from previous assessments, if applicable.*
* *Comment on whether the aggregate facility's data management system(s) and controls are adequate.*
* *Provide a description of all unresolved qualitative and quantitative findings associated with the data management system(s) and controls and assess the potential impacts of these unresolved findings.*

## Assessment of Data and Information

*Provide a description of findings from the assessment of the emissions and production data and information including the following:*

* *List the data and information collected during the verification, as well as the source(s) of data. These should be listed for each production class and cogeneration unit, if applicable.*
* *Indicate if there was any missing data or information. If so, describe the methodologies used to address the missing data or information and confirm whether those methodologies are acceptable and reasonable. Describe the impact and effects of the missing data or information on the aggregate facility’s baseline or emissions return.*
* *Confirm whether the source(s) of data and information, as well as the data and information itself, are acceptable and reasonable for use in the aggregate facility's baseline or emissions return.*
* *Confirm whether the emissions and production quantification methodologies referenced and employed by the regulated emitter are reasonable and appropriate and whether they provide a transparent and accurate representation of the activities at the aggregate facility.*
* *For emissions returns, confirm whether the emissions and production quantification methodologies referenced and employed by the aggregate facility are the same as those used to establish the baseline.*
* *Describe any recalculations completed and the results. Describe the significance of the results and their implications on the production level and emissions level.*
* *Provide a description of all unresolved qualitative and quantitative findings associated with the data and information and assess the potential impacts of these unresolved findings.*

## Assessment of Record Retention

*Provide a description of how the emissions and production data is stored and retained. Indicate whether the requirement described in section 22(16) of the Standard is or is not met. Provide a description of all unresolved qualitative and quantitative findings associated with record retention and assess the potential impacts of these unresolved findings.*

## Assessment Against Criteria

*Provide a description of how the criteria and regulatory requirements are or are not met, as per those listed in section 2.5 above.*

## Assessment of Materiality

*Provide a statement detailing the materiality calculations obtained for both emissions and production and compare these results to the thresholds identified in section 2.7 that determine whether material discrepancies exist. Identify any material discrepancies, misstatements, errors, and omissions and assess how they affect and impact, or potentially affect and impact, the aggregate facility’s assertion in the baseline or emissions return.*

## Level of Assurance

*Provide a statement regarding the level of assurance achieved for the verification and an explanation for this result**.*

## Summary of Findings

*Provide a summary of findings including any unresolved qualitative and quantitative verification findings. Include a more detailed description and log of results in the Detailed Findings and Issues Log in Appendix A:* *Detailed Findings and Issues. The Detailed Findings and Issues Log should include both resolved and unresolved issues determined through the verification process.*

## Assessment of Findings

*Describe the effects and risk of any unresolved and material findings on the aggregate facility’s assertion in the baseline or emissions return. Indicate whether the accumulated evidence supports the aggregate facility’s assertion and identify any misalignments or potential misalignments.*

## Opportunities for Improvement

*Provide feedback on the aggregate facility’s baseline or emissions return and outline any corrections undertaken and not undertaken at the aggregate facility following the verification. Identify aspects that can be improved to minimize the risk and impact of future unresolved and material findings.*

# Closure

## Verification Statement

*Select the appropriate responses from the drop down boxes below.*

The verification type is Choose an item.

The level of assurance is Choose an item.

The aggregate facility’s submission is Choose an item. by appropriate evidence.

The aggregate facility’s submission is Choose an item. of material misstatements, errors or omissions.

The aggregate facility’s submission was Choose an item. in accordance with the Regulations and the Standard.

*Summarize the results and findings of the verification to support the responses above. In the event that an adverse or qualified positive verification type was found, include reasoning for the finding.*

***To be completed by the Lead Verifier:***

Have all requirements and criteria of the Regulations and the Standard been met? *[Yes/No]*

Have any real or potential conflicts of interest been effectively managed? *[Yes/No]*

***To be completed by the Independent Reviewer:***

Are you employed by an accredited verification body? *[Yes/No]*

Are you a member of the verification team carrying out the verification for this aggregate facility? *[Yes/No]*

Have you been a member of a verification team that has performed a verification for this aggregate facility in the last three compliance years? *[Yes/No]*

Did you review the work that determines the basis of the verification statement? *[Yes/No]*

Are you in agreement with the verification statement made by the lead verifier? *[Yes/No]*

## Verification Limitations

*Describe any limitations associated with the verification process or report.*

# Declaration

*As outlined below, print the names and provide signatures from the appropriate personnel, confirming that the verification is complete.*

## Lead Verifier

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Printed name Signature Date*

## Independent Reviewer

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*Printed name Signature Date*

# Appendix A: Detailed Findings and Issues

Detailed Findings and Issues Log

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Finding/Issue | Description (source/risk area, evidence reviewed, question raised) | Aggregate Facility Response | Conclusion (including quantitative value of discrepancy) | Resolution |
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# Appendix B: Supplemental Information