British Columbia

Greenhouse Gas Industrial Reporting and Control Act

Validation and Verification Guidance Document

Director
Industrial Reporting and Control

Date

BRITISH COLUMBIA
Ministry of Environment and Climate Change Strategy

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Contents

Document Control

Version	Date	Description of Changes
1.0	February 2021	Document Finalized

List of Acronyms

BC	British Columbia
CO_2e	Carbon Dioxide Equivalent
EMA	Environmental Management Act
FOIPPA	Freedom of Information and Protection of Privacy Act
GGERR	Greenhouse Gas Emission Reporting Regulation
GGECR	Greenhouse Gas Emission Control Regulation
GGIRCA	Greenhouse Gas Industrial Reporting and Control Act
GHG	Greenhouse Gas
IAF	International Accreditation Forum
ISO	International Organization for Standardization
SWRS	Environment and Climate Change Canada's Single Window Reporting System
t	Metric Tonne
WCI	Western Climate Initiative

A reference to “ISO” and a number refers to a standard made by the International Organization for Standardization, as amended from time to time, and named in part by that number.

A reference to “WCI” and a number refers to a standard set out by the Western Climate Initiative’s Final Essential Requirements for Mandatory Reporting, as amended from time to time.

1 Introduction

1.1 Purpose of this Guidance Document

This guidance document aims to clarify the requirements of the Greenhouse Gas Industrial Reporting and Control Act (GGIRCA), the Greenhouse Gas Emission Reporting Regulation (GGERR) and the Greenhouse Gas Emission Control Regulation (GGECR) for validation and verification bodies.

This guidance does not constitute legal advice, is not legally binding and does not alter any obligations or requirements imposed under the Greenhouse Gas Industrial Reporting and Control Act (GGIRCA) and its regulations.

Each year, the Climate Action Secretariat (CAS) hosts a workshop focused on the GGIRCA, its regulations and related programs. Existing reporting operations are automatically included in the distribution list used to notify Operators of upcoming webinars. If you are not on the distribution list, you can email GHGRegulator@gov.bc.ca and request to be included.

1.2 Using this Guidance Document and the Act and Regulation Index Table

The main body of this GHG Verification and Validation Guidance Document describes the validation and verification requirements contained in the GGIRCA, the GGERR and the GGECR. These requirements include, but may not be limited to:

- verification of an emission report;
- verification of a supplementary emission report;
- validation of an offset project plan;
- validation of an amended offset project plan;
- verification of an offset project report; and
- verification of a monitoring report.

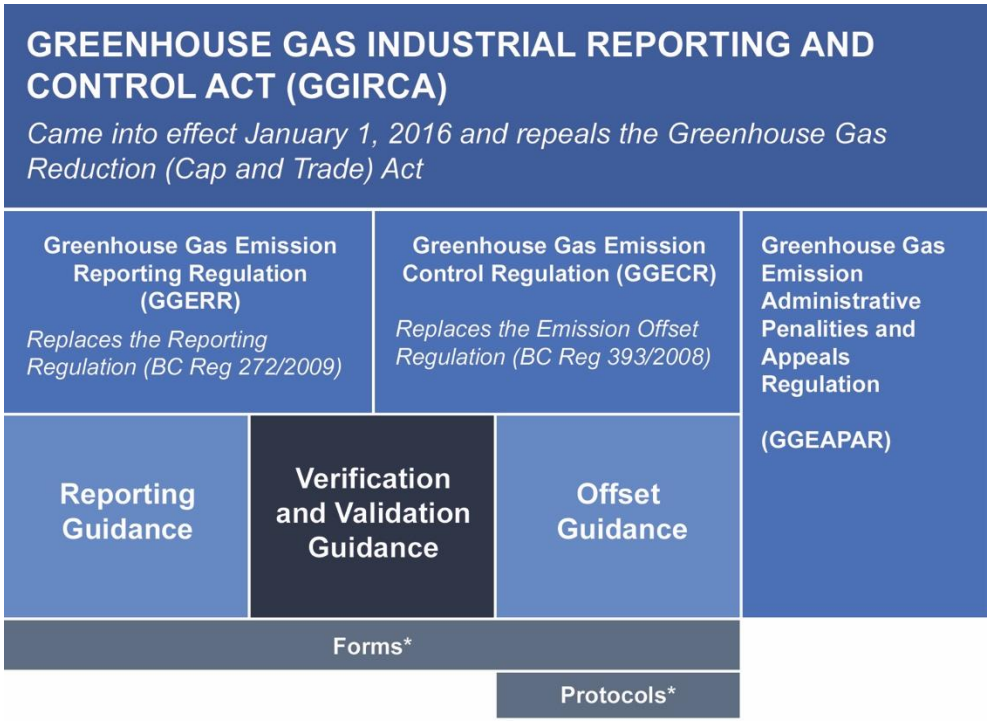
For additional clarity, requirements are emphasized using underlined text where appropriate (i.e. “an Operator must…"). An index between the Verification and Validation Guidance and the relevant sections of the GGERR is provided in Appendix A. Note that this guidance document is provided to assist industrial operations, verification and validation bodies, and offset project proponents in meeting the requirements of the GGIRCA, the GGERR and the GGECR but it is not determinative of legal obligations and is not legal advice. The GGIRCA and its regulations are determinative of legal obligations.

The side bar along the left side of this Verification and Validation Guidance Document contains two categories of text. The black text notes the legal or regulatory provisions that correspond with that section of the guidance. The *blue italicized text* seeks to provide further detail and clarity through additional guidance, practical tips or references to related documents or sections within this document.

Users of this Verification and Validation Guidance Document may find other helpful resources on the Climate Action Secretariat website, including relevant forms, updates and FAQs. For more information, please visit the website or contact GHGRegulator@gov.bc.ca.

1.3 Regulatory Overview

British Columbia’s industrial greenhouse gas reporting and control framework is organized as follows:



1.4 British Columbia's Regulatory Framework for Greenhouse Gas Verification and Validation

The GGIRCA and the GGERR introduce reporting requirements for industrial operations. Note that the GGIRCA and GGERR also enable classification of some industrial operations as "regulated operations" with set emission limits and requirements for compliance reporting. At the time of writing, there are no regulated operations registered under the GGIRCA and for this reason regulated operations are considered out of scope for this document. Verification requirements for emission reports are discussed within this document.

The GGECR adds new requirements related to the monitoring and maintenance of carbon storage and sequestration projects. The verification requirements associated with monitoring reports are discussed within this document.

1.5 Terminology

1.5.1 Emission Reports

1.5.2 The following terms are directly related to verification of emission reports. Activities

Regulated activities that may be carried out by an operation that emits greenhouse gases are listed in column 2 of Table 1, 2 and 3 of Schedule A of the GGERR. Further definition of those activities may be found in the relevant Western Climate Initiative (WCI) quantification methodology listed in column 5 of Table 1 and 2 of Schedule A of the GGERR.

1.5.3 Emissions

Emissions means those greenhouse gas emissions identified in the Climate Change Accountability Act.

Emissions must be reported in tonnes of carbon dioxide equivalent (tCO2e). Emissions include both attributable and reporting-only emissions.

Attributable emissions are:

Greenhouse gases that are attributed to an industrial operation when it carries out listed activities, has listed emission source points or emits listed greenhouse gases set out in Schedule A of the GGERR. Attributable emissions, in part, determine the reporting obligations of a reporting operation.

Reporting-only emissions are:

Reporting-only emissions are carbon dioxide from biomass listed in Schedule C, emissions from mobile equipment at the reporting operation, and methane from open pit coal mining. Reporting-only emissions are not included in determining whether an emission report is required to be verified. Biomass from the Schedule C of the GGERR is not included in determining the reporting obligations of an industrial operation.

1.5.4 Facility

A facility is all buildings, structures, stationary items and equipment that:

- are located or used primarily on a single site, contiguous sites or adjacent sites;
- are managed or controlled by the same person; and
- function as a single, integrated site.

Wastewater treatment systems are part of a facility if they are located on or adjacent to the facility site(s) and are operated by the same person who also operates (directs or controls) the facility.

Storage of petroleum products at a terminal that receives petroleum products from a facility are part of the facility if the terminal is adjacent to

the facility and is operated by the same person who also operates (directs or controls) the facility.

Mobile equipment that functions as a part of the integrated facility site(s) is part of the facility for single facility operations.

1.5.5 Reporting Operation

A reporting operation is any operation that, during a reporting period, has a total amount of attributable emissions that is greater than or equal to 10,000 t CO2e, not including CO2 produced from biomass listed in Schedule C.

Further detail on how to determine if an industrial operation is a reporting operation is provided in section 3 of this document.

1.5.6 Reporting Period

The annual emission reporting period covers the calendar year, from January 1 to December 31 (inclusive).

For facilities that begin operating part way through a calendar year, the first reporting period begins on the first day of operation and ends on December 31 of that year.

If a reporting operation permanently ceases to operate prior to the end of a calendar year, the last day the operation carries out activities found in Schedule A is the end of the reporting period.

1.5.7 Offsets

The following terms are directly related to validation and verification of offset project plans, offset project reports, and monitoring reports.

1.5.8 Baseline Emissions

The amount of greenhouse gas emissions established by, or estimated in accordance with, the applicable protocol that would occur from all selected sources had the project not been carried out.

1.5.9 Baseline Removals

The amount of greenhouse gas emissions, established by, or estimated in accordance with, the applicable protocol, that would be removed from the atmosphere by all selected sinks in the absence of the project.

1.5.10 Crediting Period

The period for which a project may be issued offset units.

1.5.11 Emission Offset Project

May also be referred to as simply a “project” and is developed with the purpose of generating offset units.

1.5.12 Emissions Reduction

The total reduction achieved by the project (baseline emissions minus project emissions).

1.5.13 Leakage

Where the emission reductions or removal enhancements achieved by a project are reduced in magnitude by increases in emissions due to:

- shifts or changes in levels of goods or services from locations sources or sinks selected for the project to other locations associated with sources or sinks not selected for the project;
- the production of materials, at a source not selected for the project, that are used at a project site
- shifts or changes in levels of production of goods or services outside the project crediting period; or
- any other factor, caused by activities that occur at sources or sinks not selected for the project, that if it were considered, would reduce the emission reduction or removal enhancement for the project

1.5.14 Offset Units

Tradable units, measured in tonnes of carbon dioxide equivalent, that may be issued in relation to an emission offset project that meets the offset requirements under the GGIRCA and the GGECR.

1.5.15 Project Emissions

The amount of greenhouse gas emissions that occur from the project or are estimated to occur from the project.

1.5.16 Offset Project Plan

A document developed in accordance with the applicable protocol. The offset project plan must be validated by an accredited validation body and approved by the Director.

1.5.17 Project Reduction

The total of the emissions reduction and removals enhancement, less any discounts applied in accordance with the applicable protocol, that are estimated to occur as a direct result of the primary activities of the project.

1.5.18 Project Removals

a. In relation to a project plan: The amount of greenhouse gases as estimated in accordance with the applicable protocol, that would be removed by all selected sinks were the project carried out.
b. In relation to a project report: The amount of greenhouse gases as determined in accordance with the project report, that would be removed by all selected sinks during the project report period.

1.5.19 Project Reporting Period

The project reporting period is the period for which a separate project report must be prepared, according to the applicable protocol.

1.5.20 Offset Project Report

A document developed periodically by the Project Proponent that reports on the results of the project. To be issued offset units, the offset project report must be validated by a Verification Body and submitted to the Director.

1.5.21 Protocol

A document established by the Director, in accordance with any prescribed procedures, that establishes the requirements for carrying out a class of emission offset projects.

1.5.22 Removals Enhancement

In relation to a project plan: Project removals as described in 1.5.18 a) minus baseline removals for the project.

In relation to a project report: Project removals as described in 1.5.18 b) minus baseline removals for the project report period.

1.5.23 Sequestration

A project that provides for the removal of greenhouse gases from the atmosphere and storage of that gas in a biological reservoir or the avoidance of greenhouse gas emissions from sources that are part of the biosphere.

1.5.24 Sink

A physical unit or process that removes greenhouse gas from the atmosphere.

1.5.25 Storage

A project that provides for storage of greenhouse gases in a non-biological reservoir. The greenhouse gases may be captured before it is emitted into the atmosphere or removed from the atmosphere by an industrial process.

1.5.26 Independent Peer Reviewer

An individual employed or contracted by a verification body to provide an independent peer review of a verification.

1.5.27 Lead Validator or Verifier

An individual employed or contracted by a validation or verification body who is responsible for expressing an opinion of the validation or verification body on the correctness and accuracy of the contents of a validation or verification statement.

1.5.28 Validation or Verification Body

A person accredited and in good standing with a member of the International Accreditation Forum in accordance with ISO 14065. For example, the Standards Council of Canada (SCC) or the American National Standards Institute (ANSI).

2 Roles and Responsibilities

Verification requirements are described in further detail in section 3.1, 4.1 and 4.3 of this guidance document.

This section describes the roles and responsibilities for people involved in emission reporting, emission offset projects, and validation and verification activities.

Operators and Operation Representatives are persons associated with emission reports. Their roles and responsibilities are described in the Reporting Guidance document (forthcoming).

Project Proponents are persons associated with emission offset projects. Their roles and responsibilities are described in the Offsets Guidance document.

2.1 Validation and Verification Bodies

2.1.1 Accreditation

GGERR Section 26 (1)
GGECR Section 13 (1)

Validation and verification may be conducted only by accredited validation and verification bodies. The validation or verification body must be accredited, and in good standing with, a member of the International Accreditation Forum, in accordance with ISO 14065. In the case of emission offset projects, the validation or verification body must be accredited in relation to projects in the applicable sector.

The Canadian Standards Council (SCC) and the American National Standards Institute (ANSI) are two accrediting organizations in North America. Both SCC and ANSI publish a list of accredited validation and verification bodies on their websites.

GGERR Section 26 (4)
GGECR Section 13 (5)

If a validation or verification body is under investigation by its accrediting organization, it must give notice of the investigation to the Director of GGIRCA. If the validation or verification body under investigation is currently providing or proposing to provide validation or verification services, it must also give notice to the Operator or Project Proponent.

2.1.2 Performance Tracking

CAS reviews, tracks and assesses the performance of verification and validation bodies that conduct verifications and validations in BC. When inaccuracies, misstatements and/or omissions made by validation and verification bodies are discovered, CAS will document, track and communicate those findings internally, with verification and validation bodies, and with accreditation bodies in accordance with the ANSI National Accreditation Board's (ANAB) Conflict of Interest and Confidentiality Statement and the Standards Council of Canada's Memorandum of Understanding with the Ministry.

2.1.3 Compliance and Enforcement Policy and Procedure

The GGIRCA Compliance and Enforcement Policy and Procedure identifies tools available to address non-compliance on the part of verification and validation bodies.

2.1.4 Inspection

Inspectors are designated under Section 21 of GGIRCA and may conduct inspections to ensure compliance with GGIRCA and its regulations. For the purposes of ensuring compliance with the Act or its regulations, an inspector, at

any reasonable time, may inspect any place, process, thing or activity that is part of the business premises or operations of an industrial operation, or part of the business premises of the project proponent of an accepted emission offset project or the site of the project.

For clarity, inspectors may not inspect the business premises of a verification or validation body.

2.1.5 Enforcement

If potential non-compliance with regulatory requirements on the part of a verification or validation body is discovered during an inspection, CAS will first communicate directly with the verification or validation body to identify the issue, understand and clarify relevant facts, and may request and/or provide appropriate documentation.

If non-compliance on the part of a verification or validation body is determined, or if compliance cannot be determined due to a lack of required documentation, CAS may submit a formal complaint to the issue resolution process of the verification or validation body. CAS may also initiate a formal referral to an accreditation body which may result in additional requirements.

CAS holds a voting membership on the ANAB's Greenhouse Gas Validation/Verification Accreditation Committee (GVAC) and may communicate or identify relevant inspection findings or enforcement actions to the ANSI GVAC in accordance with the ANSI Conflict of Interest and Confidentiality Statement.

2.2 Director

The Director is an employee appointed under the *Public Service Act* who is designated by the Minister of Environment and Climate Change Strategy as the director for the purposes of the GGIRCA and its regulations.

3 Validation and Verification Process

3.1 ISO 14064-3 Principles

ISO 14064 – 3 Section 3

The verification and validation processes must comply with the requirements of the International Organization for Standardization (ISO) standard 14064-3. ISO 14064-3 establishes four principles for the validation or verification of an offset project plan or offset project report, respectively. The application of these principles ensures true and fair reporting of GHG information.

The four ISO 14064-3 principles are:

Independence: Remain independent of the activity being validated or verified, and free from bias and conflict of interest. Maintain objectivity throughout the validation or verification to ensure that the findings and conclusions will be based on objective evidence generated during the validation or verification.

Ethical conduct: Demonstrate ethical conduct through trust, integrity, confidentiality and discretion throughout the validation or verification process.

Fair presentation: Accurately and truthfully reflect validation or verification activities, findings, conclusions and reports. Report significant obstacles encountered during the validation or verification process, as well as unresolved, diverging opinions among Validators or Verifiers, the responsible party and the client.

Due professional care: Exercise due professional care and judgment in accordance with the importance of the task performed and the confidence placed by clients and intended users. Have the necessary skills and competences to undertake the validation or verification.

3.2 Level of Assurance

GGERR Section 30 (2)(e)

Validation and verification must be conducted at a reasonable level of assurance.

3.3 Conflict of Interest

GGERR Section 41 (1)
GGECR Section 16 (1)
GGECR Section 22 (1)

Due to the fundamental principle of independence, validators, verifiers, verification bodies, and independent peer reviewers must ensure that they are free of any potential threats to independence or have put in place procedures to mitigate any potential threats to independence before performing a validation or verification.

GGERR Section 25

Threats to independence are factors that may reasonably be expected to reduce the ability of a validator, verifier or peer reviewer to fulfill his or her role in the validation or verification in an ethical, objective and independent manner. Examples of threats to independence may include, but are not limited to:

- Payment for verification is linked to predetermined outcomes, such as a positive verification statement;
- A verifier or peer reviewer has a direct or indirect financial interest in the reporting operation;

- A verifier or peer reviewer has designed components of a reporting operation's greenhouse gas monitoring, inventory or reporting systems, or the data management and information systems on which they rely;
- A verifier or peer reviewer has a familiarity or relationship with the reporting operation or its staff that decreases appropriate reliance on objective evidence; or
- A verifier or peer reviewer has a perception of being intimidated or coerced.

GGERR Section 41 (2)
GGECR Section 16 (2)
GGECR Section 22 (2)

Note that the above list is not exhaustive and verification and validation bodies, verifiers, validators and peer reviews must ensure that they do not limit their evaluation to the above factors. Additionally, the evaluation should not be limited to any one entity (for example, the reporting operation or the offset project proponent) and should be extended to entities that may be related by contract, by employees or any other relevant factor that may introduce a potential threat to independence.

GGERR Section 26 (2)
GGECR Section 13 (2)

Potential threats to independence do not disqualify a validation or verification body from performing a validation or verification if the validation or verification body establishes and executes a reasonable mitigation strategy to render the threat to independence insignificant.

GGECR Section 13 (3)

However, certain threats to independence result in automatic disqualification. These include:

GGERR Section 33
GGERR Section 41 (4)
See section 4.4 of this guidance document for the required contents of a Conflict of Interest report.

- Acting as verification body in relation to an emission report for an industrial operation or an accepted emission offset project for a project proponent for more than **6 out of the 9 most recent calendar years**; and
- Participating in the development of the offset project plan.

If a validation body provides a validation statement for an offset project plan, it may not provide a verification statement for the same project until at least two verification statements for successive offset project report periods have been submitted by another verification body.

The assessment of potential threats to independence must be documented and included with the submission of any verification or validation statement. The conflict of interest report template that must be completed by the validation or verification body (as applicable) and may be found on the CAS website.

3.4 Verification of Emission Reports

3.4.1 Verification Process

GGERR Section 30 (1-2)

In addition to the requirements of ISO14064-3, the verification process must include:

- The verification body's review of relevant records;
- The verification body's initial assessment of the sources and magnitude of *potential* errors, omissions and misrepresentations;
- Preparation of a verification plan, including a sampling plan;
- Site visits;
- When virtual site visits are conducted, the requirements of the International Accreditation Forum Mandatory document for the use of information and communication technology (ICT) for auditing/assessment purposes (IAF MD4);
- Application of verification procedures at a reasonable level of assurance;
- The verification body's evaluation of whether the emission report and methodologies used to quantify emissions are consistent with the requirements of the GGERR; and
- The verification body's assessment of the materiality of any *identified* errors, omissions or misrepresentations.

GGERR Section 27 (1)
GGERR Section 28 (1)

3.4.2 Threshold for Requiring Verification of an Emission Report

GGERR Section 27 (2)
GGERR Section 35 (1)

An operator of a reporting operation that has attributable emissions greater than or equal to 25,000 t CO_2e in a calendar year (not including reporting-only emissions) must submit a verification statement along with its annual emission report.

GGERR Section 27 (3)

For example, if operations ceased in 2017, a verification statement would not be required with the 2018 annual report.

If the requirement for verification is triggered, as described above, a verification statement is required for three additional consecutive reporting periods, even if attributable emissions (not including reporting-only emissions) in a calendar year drop below 25,000 t CO_2e.

If operations cease, a verification statement is not required for the reporting period *following* the year operations ceased. The Operator must notify the Director if operations cease.

Emissions that are not attributable to the reporting operation do not require verification.

If the requirement for verification is triggered, as described above, all attributable emissions must be verified, including reporting-only emissions.

3.4.3 Site Visits

Site visits as part of each verification process must be conducted as follows:

GGERR Section 30 (3)

- either in person or virtually, where the required conditions outlined below are met;
- for a single facility operation (SFO), a site visit must be made to the facility;

    - at least one site visit must be made to each individual facility where emissions are greater than or equal to 25 000 tonnes of CO2e, and
    - additional site visits must be made, if necessary, to provide a reasonable level of assurance that the emission report is materially correct;
- For both SFOs and LFOs, at least one site visit must be made to the head office, regional office or other location of central data management, if different from the facilities described above.
- For Electricity Import Operations (EIO), at least one site visit must be conducted to facilities or other locations of central data management, as determined by the VB, for the purpose of providing a reasonable level of assurance that the emission report is materially correct.

GGERR s. 30(2)(d)
For example, if a VB intends to conduct a virtual site visit for an emission report respecting the 2020 reporting period (January 1, 2020 to December 31, 2020), the VB must ensure that it conducted all required site visits to the reporting operation for at least one of the 2018 or 2019 reporting periods in person

VBs must determine that all individual facilities within a reporting operation have been reported in accordance with the GGERR for the purpose of determining and meeting site visit requirements.

For LFOs, VBs should ensure that the disaggregation and information requirements by individual facility in section 14(4) of the GGERR have been met. VBs must also identify each individual facility of the reporting operation in the verification statement in accordance with section 33(2)(d.1) of the GGERR.

3.4.4 Virtual Site Visits

Virtual site visits are acceptable when:

- all site visits to the reporting operation for at least one of the two immediately preceding reporting periods were conducted in person by the VB.
- the VB determines that, since its most recent site visit to the reporting operation that there have been:
    - no significant changes have been made to processes or activities carried out at a facility that is all or part of the operation;
    - no significant physical changes have been made at a facility that is all or part of the operation;
- the VB determines that the process flow diagram for the reporting operation is accurate and reliable for the purposes of the verification;
- the VB determines that a virtual site visit will provide a reasonable level of assurance that the emission report is materially correct; and,
- the Director under GGIRCA has not otherwise required the site visit to be conducted in person.

GGERR s. 30(6)

The Director under GGIRCA may require that a site visit be conducted in person if the Director considers that:

- an emission report previously submitted to the reporting operation was not prepared in accordance with GGERR;

- emissions reported in an emission report previously submitted by the reporting operation were not quantified in accordance with this regulation;
- a verification previously performed by the verification body did not comply with GGERR or the standards of the verifier's accreditation body; and,
- it is otherwise necessary for the site visit to be conducted in person.

For clarity, all reporting operations (LFO, SFO and EIO) may conduct virtual site visits in accordance with the requirements of the GGERR summarized above.

3.4.5 Evaluation of Errors, Omissions and Misrepresentations – Emission Reports

For the purposes of a verification body's assessment of the materiality of any errors, omissions or misrepresentations in an emission report, an emission report is deemed to have material errors, omissions or representations if:

- The effects of one or more errors, omissions or misrepresentations related to the emission report make it probable that the judgement of a reasonable person, having knowledge of the business and greenhouse gas accounting, evaluating an assertion required to be in the report, would have been changed or influenced; and/or
- The verification body concludes that total reported attributable emissions (not including reporting-only emissions) are less than 95% accurate according to the following equation:

$$PA = 100\left[\left(\frac{SOU}{TRE}\right) \times 100\right]$$

where:

GGERR Section 29 (1)
Requirement for supplementary reports is provided in the GHG Reporting Guidance.

The most recent emission report could be the original emission report or a supplementary emission report if a supplementary emission report has already been submitted.

PA = percent accuracy;

SOU = the net result of summing overstatements and understatements resulting from the errors, omissions and misrepresentations related to attributable emissions (not including reporting-only emissions);

TRE = total reported emissions (not including reporting-only emissions).

3.4.6 Verification of Reporting Operations' Supplementary Emission Reports

GGERR Section 29 (2)

Reporting operations are required to submit a supplementary emission report to correct inaccuracies in or omissions from an emission report. See the Reporting Guidance Document (forthcoming) for more information on when supplementary reports are required.

A verification statement must be submitted with the supplementary report if:

- A verification report was required for the original emission report; and

- The total emissions attributable to the reporting operation exceeds 5% from the most recent emission report for the reporting period;

or if:

GGERR Section 18

- The emission report submitted was not previously required to be verified in accordance with section 35 of the GGERR, and
- The correction of an inaccuracy or omission results in attributable emissions greater than 25,000 t CO_2e (not including carbon dioxide from biomass listed in Schedule C of the GGERR).

GGERR Section 31 (2)

The verification of a supplementary report does not need to include verification of all aspects of the original emissions report. It may be limited to the corrections contained in the supplementary report.

GGERR Section 31 (5)

GGERR Section 41(4)

3.4.7 Facts Discovered After the Verification

An operator must submit a supplementary report if they become aware of a material omission, inaccuracy or change in information in an emission report and must do so within **60 days** of becoming aware.

3.4.8 Provision of a Verification Statement – Emission Reports

A verification body must not provide a verification statement unless it is the opinion of the verification body that the verification statement contains as few qualifications as possible.

A verification body is not required to express a verification opinion or to exclude appropriate qualifications in the verification statement.

A verification statement must be submitted with a conflict of interest report.

The verification statement template that must be completed by the verification body for emission reports can be found on the CAS website.

3.5 Validation of Offset Project Plans

GGECR Section 15 (4)

A validation body may only validate an offset project plan in a manner consistent with ISO 14064-3 and the requirements of the GGIRCA and GGECR.

GGECR Section 15 (6)

A validation body is not required to express an opinion related to an offset project plan.

3.5.1 Evaluation of Errors, Omissions and Misrepresentations in a Project Plan

GGECR Section 15(3)

An offset project plan is subject to material errors, omissions or representations if the aggregate or individual effect of errors, omissions or representations:

- Would make it probable that a validation body would *not* validate the offset project plan;
- Would make it probable that the Director would *not* rely on the validation; or,
- Are material as determined in accordance with the applicable protocol.

3.5.2 Provision of a Validation Statement – Offset Project Plans

GGECR Section 15 (1-2)

A validation body may provide a validation statement only if it is satisfied that the assertions of the offset project plan are fair and reasonable, and the offset project plan is consistent with the applicable protocol and the requirements of the GGECR.

An application to the Director for acceptance of an offset project plan must be submitted by the validation body through the BC Carbon Registry and must include:

GGECR Section 17 (1)
GGECR Section 22 (4)

- The offset project plan;
- The validation statement; and
- The conflict of interest report.

A validation body may not provide a validation statement if the offset project plan contains material errors, omissions or misrepresentations.

The validation statement template that must be completed by the validation body for offset project plans may be found on the CAS website.

3.6 Verification of Offset Project Reports

GGECR Section 21(5)

A verification body may only verify an offset project report in a manner consistent with ISO 14064-3 and the requirements of GGIRCA and GGECR.

GGECR Section 21 (7)

A verification body is not required to express an opinion related to a project report.

3.6.1 Evaluation of Errors, Omissions and Misrepresentations in a Project Report

A project report is deemed to have material errors, omissions or representations if the aggregate or individual effect of errors omissions or representations:

- Would make it probable that a verification body would not verify the offset project report;
- Would make it probable that the Director would not rely on the verification statement, or;
- Are material as determined in accordance with the applicable protocol.

3.6.2 Provision of a Verification Statement – Offset Project Reports

A verification body may provide a verification statement only if it is satisfied that the assertions of the offset project report are fair and accurate and the offset project report is consistent with the applicable protocol and the requirements of the GGECR.

GGECR Section 23 (1)

An application to the Director for the issuance of offset units must be submitted by the verification body through the BC Carbon Registry and must include:

- The offset project report;
- The verification statement;
- The conflict of interest report; and
- If required by the applicable protocol - Evidence that a covenant under Section 219 of the *Land Act* has been entered into the favour of the Crown.
- If required by the applicable protocol - The monitoring report.

GGECR Section 21 (7)

A verification body is not required to express a verification opinion or to exclude appropriate qualifications in the verification statement.

GGECR Section 26 (2)

The verification statement template must be completed by the Verifier for offset project reports may be found on the CAS website.

3.6.3 Facts Discovered After the Verification

If a Verifier becomes aware of an omission, inaccuracy or change in information, the appropriate course of action is to inform the project proponent.

If a project proponent detects an error after the submission of offset project plan or offset project report, contact CAS for further direction.

3.7 Rejection of a Validation or Verification Statement

GGECR Section 13 (4)
GGERR Section 26 (3)

The Director may refuse to accept a validation or verification statement if:

- The validation or verification body is under investigation by its accrediting organization; or
- The Director believes that validations or verifications performed by the validation or verification body do not comply with GGERR and GGECR or the standards of the verification body's accrediting organization.

4 Validation and Verification Documentation

The forms described in this section are available on the BC Government Climate Action Secretariat website

4.1 Contents of a Verification Statement – Emission Reports

The verification statement template that must be completed by the verification body for emission reports may be found on the CAS website.

4.2 Contents of a Validation Statement – Offset Project Plans

The validation statement template that must be completed by the validation body for offset project plan validations may be found on the CAS website.

4.3 Contents of a Verification Statement – Offset Project Reports

The verification statement template that must be completed by the verification body for offset project report verifications may be found on the CAS website.

4.4 Contents of a Conflict of Interest Report

The conflict of interest report template that must be completed by the validation body or verification body (as applicable) may be found on the CAS website