Getting Emissions Reports Accepted on the First Try:
A Guide for Members, Verifiers, and Technical Assistants

September 3, 2008

The California Registry conducts a final review of all verified CARROT reports before accepting the reports into the public record. Although members and verifiers generally do an excellent job throughout the reporting and verification process, there are a number of common errors made that can result in substantial delays in the acceptance of emissions reports.

Below we list the most common errors that we see in our review of your emission reports. Please use this checklist to eliminate these common mistakes before submitting your report. This will help us complete our review and acceptance of your report in a timely manner and expedite the date that you become a Climate Action Leader.

Checklist to Avoid Common Reporting Errors

☐ **Complete the Movement Report Correctly**

You should expect that your total direct and indirect emission will change from year to year. To help create a map of changes in your inventory over time, you must complete the Movement Report, which will document the changes over time in your CARROT report. The Movement Report is part of the Entity Information section in CARROT, and asks you to estimate the magnitude and cause of changes in your inventory, e.g., if you increased production and your emissions doubled or if you acquired some assets.

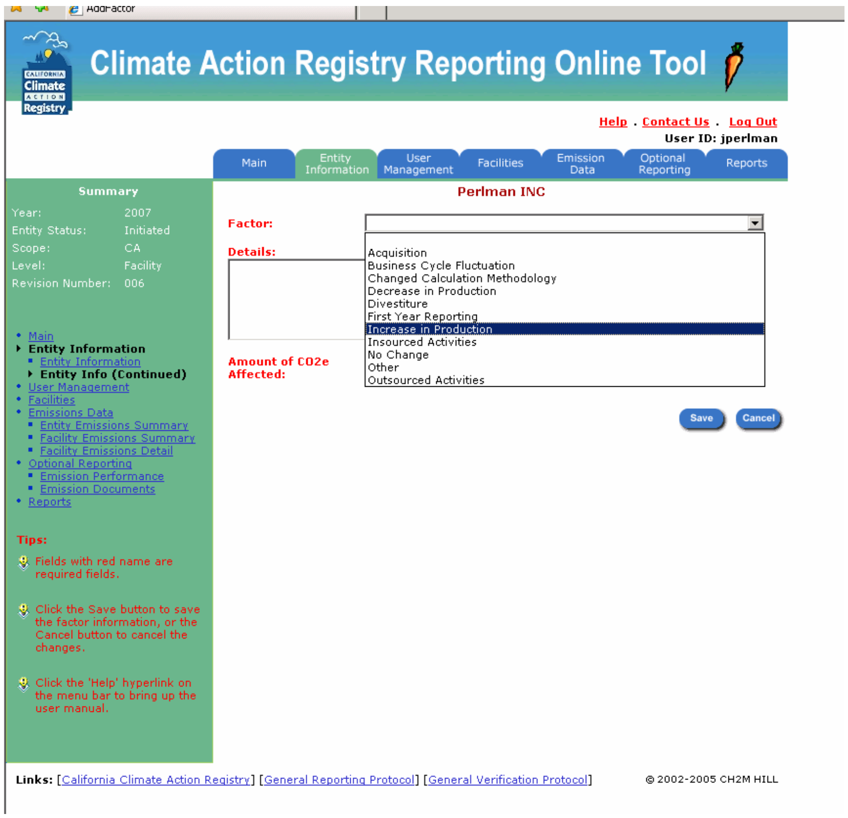
The most common error occurs when there is a substantial change in emissions between year, but the movement report simply says ‘no change’. Any significant change in your inventory should be identified. Doing this provides a record for your organization, for your verifier, and for the Registry to understand e.g., when baseline adjustments are required or other changes to your inventory.

To properly complete the movement report, follow these steps:

1) *Identify inventory changes*. If you reported emissions last year, compare this year’s direct, indirect, and total emissions to last year’s corresponding emissions. You can do this by generating a report for each year under the *Reports* tab and looking at the total emissions on the first page of the report. *If this is your first year reporting, skip to step 3.*
2) *Evaluate changes*. Look through the emissions sources for both years (working from largest sources to smallest sources) to identify the reason(s) for the change(s) (i.e. Did you use more electricity this year? Did you decrease the size of your company vehicle fleet? Was there a change in emission factors that triggered a change in reported

emissions amounts?). Once you have identified the reason(s) for the change(s), complete the movement report in CARROT as directed in step 3.

3) *Log into CARROT*. To access the movement report, click on the **Entity Info Continued** link in the navigational tree on the left hand side of the screen. Click the button that says **Add Factor** under the movement report.



4) *Choose the appropriate factor from the list (shown above).* If you think that none of the factors applies, choose the *Other* option. Be sure to provide an informative explanation of the factor in the *Details* field and supply the *Amount of CO_2e Affected* (this number should be the difference in emissions between the two years as a result of the factor that you are listing). Always choose metric tons for the *Units* field.

5) *Click Save*. This will take you back to the primary movement report and you should now see your factor listed. You can add multiple factors page if this will help explain the changes more clearly.

☐ Report Gases Consistently Across All Sources

If you report multiple gases, you must report the all gases consistently across all applicable facilities and sources. For example, if you report CO_2, CH_4, and N_2O for your electricity use, you must report CO_2, CH_4, and N_2O for your fleet vehicles, your natural gas use, and any other applicable sources.

Often times members neglect to include certain gases for certain sources. In some cases, members aggregate emission sources in ways that make it hard to tell whether the gases were properly captured. In CARROT, the best practice for reporting multiple gases for a given source is to have a line item for each gas associated with a given source (for example, if you are reporting CO_2, CH_4, and N_2O, you would have three line items for your electricity use, mobile combustion, and natural gas use). If any items are de minimis, these should be checked as de minimis in CARROT.

☐ **Categorize Sources Correctly**
All emissions must be assigned to the correct activity category. This is important to inform the relative significance of the different activities in every member's inventory. The two most common miscategorizations are 1) mobile combustion emissions categorized as stationary combustion and 2) fugitive emissions categorized as process emissions.

☐ **Apply Correct Emission Factors**
Most of the commonly used emission factors are programmed into CARROT. However, there is still potential for error by choosing the incorrect emission factor (for example choosing the wrong fuel type or e-grid region). Please double check that you have used the correct emission factor.

☐ **Confirm that *De minimis* Emissions Do Not Exceed 5%**
De minimis emissions cannot comprise more than 5% of your total emissions inventory (total emissions = direct + indirect + de minimis calculated based on CO_2-equivalent). In some cases, members allocate more than 5% of total emissions to the de minimis category, which is inconsistent with the General Reporting Protocol (GRP).

In a new update this year, CARROT now calculates the % of de minimis emissions in the de minimis section of your Total Emissions Summary report. Check this figure to confirm that your de minimis emissions stay within the 5% threshold.

☐ **Seek Approval for Any Estimated Emissions**
Emissions estimation techniques for non-de minimis sources must be approved by the Registry per the GRP or otherwise. In some cases, members use estimation methodologies that are not approved by the California Registry. In many of these cases, the emissions could/should have been classified as de minimis sources, which is consistent with California Registry reporting guidelines.

☐ **Explain Contradictory/Confusing Information**
In some instances, information is provided that seems to be contradictory/confusing (for example, no stationary combustion emissions are listed at a power generation facility). Do explain any information that could potentially be confusing to someone that is looking at your report for the first time or does not know your organization well.

☐ **Submit Verification Opinion**
Members are responsible for sending the fully executed verification opinion (as a PDF file) to help@climateregistry.org. A properly executed verification should be signed by the lead verifier, senior internal reviewer (senior staff member from verification firm) and by you (the member). The signatures should be dated in this order. The California Registry will not review your emissions report until you have submitted the verification opinion to help@climateregistry.org.

Some of the most common mistakes with respect to completing the verification process include the following. Please review this checklist with your verifier to assure that these common errors do not slow down your report review either.

Checklist to Avoid Common Verification Errors

☐ **Correctly Complete Verification Information in CARROT**
It is critical that fields in the CARROT verification form be filled in accurately, as this information is stored in the database and appears in the public record. Specifically:

- Double check that the **lead verifier name** is accurately completed (failure to do this will *always* require a revision the report and this revision will have to be initiated by the member)
- Provide a verifier name; this may be the same or different than the lead verifier.
- Proofread the **basis of verification opinion** to make sure that it captures the necessary information (per GVP 3.0) and that it is free of misstatements. In particular, make sure that the correct standards and version numbers are cited (GRP, GVP, PUP, etc.)

☐ **Confirm Correct Order of Signatures on Verification Opinion**
Signatures on the verification opinion should be dated in the following order (from earliest to latest):

1) Lead Verifier
2) Senior Internal Reviewer
3) Member

Any deviation from this order will require a new verification opinion (although it is acceptable to have multiple signatures with the same date). Remember that the *member* must send the verification opinion as a pdf file to help@climateregistry.org.

☐ **Fully Complete the Verification Activity Log**
Although certain questions/fields in the verification activity log may not apply to a particular verification, it is important that all fields be completed (even if this means putting n/a next to some of the questions), as this provides an indication that the question has been read and evaluated. For example, one field that is commonly left blank is the **number of site visits**. Although site visits are not necessarily required in second and third year verifications, this field should be completed in all cases (enter 0 if no site visits were conducted).

☐ **Explain Significant Misstatements**
When misstatements are apparent in an emissions report, the California Registry needs confirmation that any misstatements are immaterial. You can document misstatements in the **basis of verification opinion** or **verifier comments** field in CARROT. In most cases, it may be simpler and/or more helpful to have the *member* provide the verification report. If this is the case, you can recommend that the member send the verification report to help@climategistry.org.