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Auditor Certification: California Climate Action Registry; Clean Development Mechanism Executive Board; and the United Kingdom Accreditation Scheme.

(d) *Scope of verification.* As part of any independent verification, qualified verifiers shall use their expertise and professional judgment to verify for accuracy, completeness and consistency with DOE's guidelines of:

(1) The content of entity statements, annual reports and the supporting records maintained by the reporter;

(2) The representation in entity statements (or lack thereof) of any significant changes in entity boundaries, products, or processes;

(3) The procedures and methods used to collect emissions and output data, and calculate emission reductions (for entities with widely dispersed operations, this process should include on-site reviews of a sample of the facilities);

(4) Relevant personnel training and management systems; and

(5) Relevant quality assurance/quality control procedures.

(e) *Verification statement.* Both the verifier and, if relevant, an officer of the company providing the verification service must sign the verification statement. The verification statement shall attest to the following:

(1) The verifier has examined all components listed in paragraph (d) of this section;

(2) The information reported in the verified entity report and this verification statement is accurate and complete;

(3) The information reported by the reporting entity has been compiled in accordance with this part;

(4) The information reported on the entity report is consistent with information submitted in prior years, if any, or any inconsistencies with prior year's information are documented and explained in the entity statement;

(5) The verifier used due diligence to assure that direct emissions, emission reductions, and/or sequestration reported are not double reported by any other entity;

(6) Any emissions, emission reductions, or sequestration that were achieved by a third party are included

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in this report, if and only if there exists a written agreement with each third party indicating that they have agreed that the reporting entity should be recognized as the entity entitled to report these emissions, emission reductions, or sequestration;

(7) None of the emissions, emission reductions, or sequestration reported is a product of shifting emissions to other entities or to non-reporting parts of the entity;

(8) No reported changes in avoided emissions associated with the sale of electricity, steam, hot or chilled water generated from non-emitting or low-emitting sources are attributable to the acquisition of a generating facility that has been previously operated, unless the base year generation values are derived from records of the facility's operation prior to its acquisition;

(9) The verifying entity will maintain sufficient records to document the analysis and calculations underpinning this verification for a period of no less than three years; and

(10) The independent verifier is not owned in whole or part by the reporting entity, nor provides any ongoing operational or support services to the entity, except services consistent with independent financial accounting or independent certification of compliance with government or private standards.

(f) *Qualifying as an independent verifier.* An independent verifier may not be owned in whole or part by the reporting entity, nor may it provide any ongoing operational or support services to the entity, except services consistent with independent financial accounting or independent certification of compliance with government or private standards.

§ 300.12 Acceptance of reports and registration of entity emission reductions.

(a) *Acceptance of reports.* EIA will review all reports to ensure they are consistent with this part and with the Draft Technical Guidelines (incorporated by reference, see § 300.13). Subject to the availability of adequate resources, EIA intends to notify reporters of the acceptance or rejection of

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any report within six months of its receipt.

(b) *Registration of emission reductions.* EIA will review each accepted report to determine if emission reductions were calculated using the reporting entity's base period emissions (no earlier than 2002) or the average annual emissions of its base period (a period of up to four sequential years ending no earlier than 2002), and to confirm that the report complies with the other provisions of this part. EIA will also review its records to verify that the entity has submitted accepted annual reports for each year between the establishment of its base period and the year covered by the current report. DOE will notify the entity that reductions meeting these requirements have been credited to the entity as "registered reductions" which can be held by the reporting entity for use (including transfer to other entities) in the event a future program that recognizes such reductions is enacted into law.

(c) *Rejection of reports.* If EIA does not accept a report or if it determines that emission reductions intended for registration do not qualify, the report will be returned to the sender with an explanation of its inadequacies. The reporting entity may resubmit a modified report for further consideration at any time.

(d) *EIA database and summary reports.* The Administrator of EIA will estab-

lish a publicly accessible database composed of all reports that meet the definitional, measurement, calculation, and certification requirements of these Guidelines. A portion of the database will provide summary information on the emissions and registered emission reductions of each reporting entity.

§ 300.13 Incorporation by reference.

The Draft Technical Guidelines for the Voluntary Reporting of Greenhouse Gases Program (August 5, 2004) referenced in §300.1(c) and other sections of this part have been approved for incorporation by reference by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. You may obtain a copy of the Draft Technical Guidelines from the Office of Policy and International Affairs, U.S. Department of Energy, 1000 Independence Ave., SW., Washington, DC 20585, or by visiting the following Web site: <http://www.policy.energy.gov/enhancingGHGregistry/drafttechnicalguidelines/>. The Draft Technical Guidelines also are available for inspection at the National Archives and Record Administration (NARA). For more information on the availability of this material at NARA, call 202-741-6030, or go to: http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

SUBCHAPTER C [RESERVED]