

Table 1: Verification Report Contents for the Bioenergy Producer Program (BPP) Extension

Verification Section	Verification Report Content	Further Comments and Description
Summary	<p>Summary table containing:</p> <ul style="list-style-type: none"> • BPP extension project grant number • BPP extension project contact information • Verification objective and summary • Verification team members • Report and audit dates 	<p>This section provides a brief overview of the verification. Use of the standardized format provided in templates facilitates government review.</p> <p>When submitting as part of the Application Package, keep the grant number field blank.</p>
Introduction	<p>Provide an introduction to the BPP extension project and the verification. This includes a description of the:</p> <ul style="list-style-type: none"> • Project • Project boundary • A summary of changes in the BPP • Extension project since the project start date 	<p>The following information should be included:</p> <ul style="list-style-type: none"> • Information on end products • Time period • Process flow diagrams and other supporting documentation (as needed) to assist in understanding the scope of the verification • Major sources of emissions/reductions/removals • Calculation methodologies
Objective	<p>Discuss the objective of the verification.</p>	<p>The objective of the verification is to express an opinion rather than a particular conclusion. The level of assurance applied for the verification should also be identified.</p>
Scope	<p>Discuss the scope of the verification.</p>	<p>The scope should align with the description of the BPP Extension project. The boundary of the project should be defined by geographical information, organization, activities and processes, greenhouse gas inventory and relevant greenhouse gases.</p>
Materiality	<p>The materiality threshold is 5 per cent of the total emissions reductions for the reporting period.</p>	
Program Criteria	<p>List the program criteria used and any relevant supporting documentation used.</p>	<p>The program criteria can be found in the program outline and grant agreement (with schedules).</p> <p>Any unique benchmarks such as calculations for specific emissions must be presented and justified.</p> <p>Note ISO 14064-3 or ISAE 3410 are verification standards, not program criteria.</p>
Verification Plan and Sampling Plan	<p>The Verification Plan and Sampling Plan can be in an appendix to the Verification Report, which should include the following:</p> <ul style="list-style-type: none"> • Assess project boundaries • Assess methodologies, emission factors and conversions used • Comparability with the baseline 	<p>The final version of the Verification Plan needs to be included in the Verification Report. It is helpful to describe the approach (i.e., degree of controls reliance) used in designing the Verification Plan.</p> <p>Verification procedures need to be described in sufficient detail to understand how the verification was done.</p>

Verification Section	Verification Report Content	Further Comments and Description
	<ul style="list-style-type: none"> • Conformance to the program criteria • Risk assessment • Assess integrity of the responsible party's data management system and controls • Evaluate greenhouse gas data and information, including the type of evidence collected, verification testing and crosschecking • Other relevant information pertinent to the verification 	<p>Procedures need to connect to risks identified by the verifier for the greenhouse gas statement and attribute level for each material line item, including the nature, timing, and extent of the procedures.</p>
Verification Schedule	Provide a list of verification activities and dates.	A timeline of the verification process.
Verification Findings	<p>Discuss findings including:</p> <ul style="list-style-type: none"> • Material and immaterial discrepancies identified • Weaknesses in the responsible party's data management system and controls • Incompleteness in the greenhouse gas inventory • Concerns with production values; • Changes in process flow diagram for the project • Observed issues with the project boundary • A summary of findings 	<p>Typically, if there is a problem with the data, one or more controls have failed. Verifiers are encouraged to document data and control errors such that the responsible party has sufficient information to determine corrective actions to improve the data management system over time.</p> <p>Note the verifier cannot provide solutions to observe issues as this would be considered consulting and could compromise the verifier's independence.</p>
Statement of Verification	The verifier's opinion on the greenhouse gas assertion	The statement of verification is developed by the verifier and is appended to the verification report.
Appendix	<p>BPP Extension project verification reports must include (templates provided):</p> <ul style="list-style-type: none"> • A signed Statement of Verification, • A signed Statement of Certification (must be filled by grant recipient) • A signed Statement of Qualifications, and • A signed Conflict of Interest checklist <p>If not included in the body of the report, include the final verification plan, final sampling plan, and any relevant documentation such as methodologies, and calculations that provide clarity and assist Alberta Climate Change Office (ACCO) to review.</p>	<p>When submitting LCA Verification Report with the Application Package, keep "Grant Number" and "Report Type" field blank in SOC, SOV, CIC and SOQ forms as this information is not available.</p>