



Camis

> 2023 Corporate Greenhouse Gas Inventory

Verification Report



June 13, 2024



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1. Introduction

This document provides details of the independent verification of the Camis 2023 Corporate Greenhouse Gas Inventory, covering the verification of Camis' corporate Scope 1, 2, and 3 emissions.

The verification was completed in accordance with the ISO 14064-3 standard.

This document contains the following seven sections:

1. **Introduction:** This section defines the parties associated with this verification, a description of the inventory and the verification parameters. A list of the Responsible Party's documents reviewed through the course of the verification is also provided in this section.
2. **Verification Schedule:** This section lists important verification activities and dates.
3. **Verification Findings:** This section includes a discussion of the results of the evidence gathering activities. The qualitative and quantitative discrepancies identified through the course of the verification are described in this section.
4. **Summary of Verification Findings:** This section summarizes all qualitative and quantitative discrepancies identified throughout the verification.
5. **Conflict of Interest Declaration:** The verification team monitored for real and potential conflicts of interest through the course of the verification. A declaration regarding the independence of the verification team is provided in this section.
6. **Statement of Verification:** The Statement of Verification documents the scope and results of the verification including the verification opinion.
7. **Appendix – Verification Plan:** The final Verification Plan is a separate document that was developed at the outset of the verification. The Verification Plan includes a description of the final verification strategy, verification procedures and sampling that was applied to the verification. The final Verification Plan is appended to this report.

Parties Associated with the Verification

ISO 14064-3 defines the following parties associated with the verification:

Responsible Party: person or persons responsible for the provision of the greenhouse gas statement and supporting GHG information. The Responsible Party for this verification is Camis.

Intended User: individual or organization identified by those reporting GHG-related information as being the one who relies on that information to make decisions. The Intended User for this verification is Camis and its stakeholders.

Verifier: competent and independent person, or persons, with responsibility for performing and reporting on the verification process. The Verifier for this verification is Brightspot Climate Inc. The members of the verification team are listed in Table 1.

Verification Parameters

The verification was completed in accordance with the ISO 14064-3 standard. The verification parameters, which are described in the following table, were established and confirmed prior to beginning the verification.

Table 1: Verification Parameters

Responsible Party	Camis	
Client	Camis	
Type of Engagement	Verification	
GHG Program	Voluntary Corporate Reporting	
Level of Assurance	Reasonable level of assurance	
Objectives	<ul style="list-style-type: none"> • issue a verification statement on whether the GHG assertion is accurate and conforms with the criteria as listed below; • issue a verification report that provides details of the verification activities. 	
Criteria	<ul style="list-style-type: none"> • ISO 14064-1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals • The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard 	
Scope	Organizational Name:	Camis
	Organizational Boundary:	Operational Control
	Geographic Boundary:	Facilities owned or operated by Camis within Canada.
	Physical Operations:	Software Development
	Emission Sources:	Electricity usage Purchased heat Business Travel
	IPCC GHGs Emitted:	Carbon Dioxide (CO ₂) Methane (CH ₄) Nitrous Oxide (N ₂ O)
	Reporting Period:	January 1, 2023 - December 31, 2023
Materiality	Quantitative materiality threshold is 5% total error calculated.	

Verification Team	Lead Verifier Associate Verifier Technical Expert	Lydia Brant, P.Eng. Rachel Sartor, E.I.T. Deepika Mahadevan, P.Eng.
Independent Reviewer	Aaron Schroeder, P.Eng. Aaron.scrheoder@brightspot.co 604-353-0264	
Responsible Party Contact	Cassandra Hudson Vice President of Operations Camis Cassandra.Hudson@camis.com (519) 831-9269	

Documents Reviewed

The following is a non-exhaustive list of the documents reviewed through the course of the verification.

Document File Name	Description
Camis Emissions Calcs.xlsx GHG Emissions Calculation Tool - Camis - v3.0.xlsx	2023 GHG Emissions Calculator
Camis Greenhouse Gas Emissions Report FY2023 v3.0.pdf	2023 GHG Emissions Report
Guelph Hydro / Alectra Utilities invoices, various	Electricity invoices
Enbridge Gas invoices, various	Natural gas invoices
Commercial Account - Closed RA Detail.xlsx	Detailed export from vehicle rental company

Limitation of Liability

This report is intended for the Responsible Party and the Intended User as defined in this report. The sole intention of this report is to verify the GHG statement made by the Responsible Party.

Brightspot Climate disclaims liability for use by any other party and for any other purpose.

2. Verification Schedule

The verification was completed according to the schedule established between the Responsible Party and the Verifier.

The verification reached important milestones on the following dates:

Verification Kickoff Meeting:	April 23, 2024
Draft Verification Plan:	May 10, 2024
Virtual Site Visit:	May 15, 2024
Draft Verification Report:	May 29, 2024
Final Verification Report:	June 13, 2024

3. Verification Findings

The evidence-gathering activities completed during the course of the verification and the corresponding findings of each activity are described in the following table.

Source of Risk	Evidence-Gathering Activity	Findings
BOUNDARY CONDITIONS		
Completeness of inventory	Substantive test: Discuss emission sources during virtual site visit.	<p>The Responsible party’s physical operations include software development, a call center, payment processing, security protocols, and IT support. The majority of operations occur at their head office in a leased building. During the virtual site visit it was confirmed that the Responsible party is the sole tenant in the building and that they maintain operational control of the building. The remaining operations include business travel within Canada.</p> <p>The Responsible Party did not report any emissions under Scope 1 as there are no direct emissions being released from their operations. Scope 2 emissions asserted by the Responsible Party include purchased electricity and heat, in the form of natural gas, and Scope 3 emissions include indirect emissions from the aforementioned business travel.</p> <p>There were no discrepancies detected with inventory completeness.</p>
Emission sources categorization	Substantive test: Categorize each emission source based on compliance with the GHG Protocol. Cross reference categorization with responsible party's categorization.	<p>The Responsible Party categorized indirect emissions from electricity and heat under Scope 2, and business travel under Scope 3. The verification team reviewed the categorization against the GHG Protocol and confirmed the appropriate designation of the emission sources.</p> <p>No discrepancies detected in the final categorization of emissions.</p>



Source of Risk	Evidence-Gathering Activity	Findings
Reporting period	Substantive test: Filter all data to exclude data from outside the reporting period.	The verification team concluded that appropriate cut-off was applied to each emission source. All emissions and activity data fall within the January 1 – December 31, 2023, reporting period. No discrepancies detected in the reporting period.
METHODOLOGIES		
Emission and production quantification methodologies	Substantive test: Compare Responsible Party's quantification against the GHG Protocol.	The GHG Program does not prescribe detailed quantification methodologies. The verification team conducted a complete recalculation for all emission sources using frameworks referenced in The GHG Protocol and industry best practice. The verification team concluded that the methodologies applied were appropriate for the intended purpose and are in alignment with the GHG reporting framework. All activity data for emissions were sourced from third party suppliers. The recalculation was found to reasonably match the Responsible Party's statement. No discrepancies detected in the emission quantification methodologies.
ACTIVITY DATA		
Indirect emissions: imported electricity	Substantive test: Confirm transcription of utility invoices.	Invoices for purchased electricity were provided for verification. Transcription of all imported electricity quantities was confirmed by the verification team. The emission factor chosen by the Responsible Party accurately reflect the emission intensity of the operating grid. No discrepancies detected in the quantification of indirect emissions from imported electricity.



Source of Risk	Evidence-Gathering Activity	Findings
Indirect emissions: imported heat	Substantive test: Confirm transcription of utility invoices.	<p>Invoices for purchased natural gas volumes was provided for verification. Transcription of all volumes were confirmed by the verification team.</p> <p>The verification team concluded that the emissions factors sourced accurately reflected the emissions intensity for the activity.</p> <p>No discrepancies detected in the quantification of indirect emissions from imported heat.</p>
Business travel: Distance travelled	Substantive test: Confirm business travel inputs from the relevant databases have been transcribed accurately into the GHG quantification.	<p>The Responsible Party's business travel consists entirely of vehicles rented through one third-party rental company. During the virtual site visit, the verification team confirmed that there were no other rental vehicle agencies used and that no other methods of travel were used by employees during the 2023 year.</p> <p>The distance traveled by each rental vehicle was transcribed from original exports provided by the third-party rental company. The verification team reviewed the transcription of business travel inputs and confirmed they had been accurately transcribed into the GHG quantification by the Responsible party.</p> <p>No discrepancies detected in business travel distances.</p>



Source of Risk	Evidence-Gathering Activity	Findings
<p>Business travel: Vehicle specifications</p>	<p>Substantive test: Confirm vehicle type to insure accurate transcription into the GHG quantification.</p>	<p>As stated above, the Responsible party’s business travel consists entirely of vehicles rented through one third-party rental company, and all relevant information used for the emissions quantification, including vehicle make, model, and year, was also provided by the rental company directly.</p> <p>The Responsible Party reported two different types of vehicles used for business travel: passenger cars and light-duty trucks. The Responsible party manually searched each vehicle type to determine which category was most appropriate. The verification team reviewed vehicle type and agreed that the categorization of each vehicle was conservative. The vehicle categorization was utilized to determine the most accurate emissions factors when quantifying emissions from business travel.</p> <p>The verification team reviewed the transcription of vehicle type and confirmed they had been accurately transcribed into the GHG quantification by the Responsible party.</p> <p>No discrepancies detected in the vehicle specifications.</p>
<p>Emission factors, conversion factors and other referenced factors:</p> <ul style="list-style-type: none"> - Imported Electricity - Imported Heat - Business Travel 	<p>Substantive test: Validate that correct emissions factors have been used and transcribed correctly to the GHG calculator.</p>	<p>The Responsible Party applied emission factors for electricity consumption from the Government of Canada National Inventory Report, 1991-2022, released in May 2024.</p> <p>Emission factors from United States EPA GHG Emission Factors Hub, released in February 2024, Table 1 and 7, were utilized to quantify emissions from indirect heat, and emission factors from Table 10 were used to quantify the emissions of business travel.</p> <p>There are no prescribed emission factors required within the GHG Program; however, the verification team reviewed all emission factors to confirm accuracy, relevancy and conservativeness and accepted the use of all emission factors.</p> <p>There were no discrepancies detected in the emission factors used or transcribed in the GHG calculator.</p>



Source of Risk	Evidence-Gathering Activity	Findings
QUANTIFICATION		
Emission quantification	Substantive test: Recalculate emissions using original data.	The verification team conducted a complete recalculation for all emission sources. The recalculation was found to reasonably match the Responsible Party's assertion. There were no discrepancies detected in the accuracy of the calculations in the final version of the emission quantification.
DATA INTEGRITY		
Activity data and emission factor data integrity	Trace activity data from its original source to the GHG quantification.	The recalculated emissions quantities reasonably matched the quantities asserted by the Responsible Party, indicating that data integrity has been maintained from original sources through the calculation. All immaterial discrepancies have been noted above. No material discrepancies detected.
All inventory emission and reporting quantities	Substantive test: Confirm correct transcription of values in the Emission Report.	Final values from the Responsible Party's workbook were accurately transcribed to the Emissions Report for final reporting. There were no discrepancies detected in the final reported values.



4. Summary of Findings

The following table summarizes the findings reported in detail in the section above.

Finding	Quantification of Discrepancy
<i>There were no material or immaterial discrepancies identified over the course of the verification.</i>	
Total Error	N/A

> Conflict of Interest Declaration

Assessment of Threats to Independence

The assessment of threats to independence considered Brightspot Climate's financial interests and work history. Brightspot Climate has not performed any consulting services for this organization and has no prior relationship.

A conflict of interest review was conducted prior to beginning work and was monitored throughout the verification. The conflict of interest review evaluated the prior work history, relationships and financial interests of all management and staff involved in the verification.

No threats to independence were identified through this assessment.

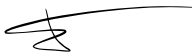
No conflicts of interest or threats to independence were identified; therefore, no mitigation procedures were required.

Declaration

In signing this document, I certify, on behalf of the Verification Body that I am an authorized officer of the Verification Body and have personally examined and am familiar with the information submitted in this Conflict of Interest Report.

Based upon reasonable investigation, including my inquiry of those individuals responsible for completing the assessment and implementing the procedures, I hereby warrant that the Verification Body avoided any actual or potential conflict of interest with the operator of the Reporting Operation or Regulated Operation.

Signed,



Julie Tartt, C.Dir.
Brightspot Climate Inc.

» Statement of Verification

Client: Camis
Responsible Party: Camis
Activity:

- Electricity usage
- Purchased heat
- Business Travel

Greenhouse Gas Statement: Scope 1: 0.00 tonnes CO₂e
Scope 2: 76.04 tonnes CO₂e
Scope 3: 61.86 tonnes CO₂e

Date of Statement: June 13, 2024

Period Covered by Statement: January 1, 2023 – December 31, 2023

Greenhouse Gas Programme: Voluntary Corporate Reporting

Criteria:

- ISO 14064-1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
- The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard

Level of Assurance: Reasonable

Verification Body: Brightspot Climate Inc.

Verification Body's Address: 401, 409 Granville Street, Vancouver, BC V6C 1T2

Type of Verification Body: Third-party

Disclaimer

This verification was completed in accordance with the requirements of ISO 14064-3:2019.

No member of the Verification Body, or any contractor or employee of Brightspot Climate Inc. (the "Company") acting on behalf of the Verification Body, shall be personally liable for any action, determination or interpretation taken or made in good faith with respect to the Verification Opinion, and all members of the Verification Body and each and any officer or employee of the Company acting on their behalf shall, to the extent permitted by law, be fully indemnified and protected by the Company in respect of any such action, determination or interpretation.

Verification Objectives and Scope

Camis (the “Responsible Party”) engaged Brightspot Climate Inc. (Brightspot Climate) to verify selected portions of their corporate greenhouse gas (GHG) inventory for the calendar year 2023.

The Responsible Party’s “GHG Statement” is comprised of the Greenhouse Gas Emission Report and supporting documentation. The GHG Statement covers the reporting period January 1, 2023 – December 31, 2023 and states a total GHG emissions inventory as follows:

Scope 1:	0.00 tCO ₂ e
Scope 2:	76.04 tCO ₂ e
Scope 3:	61.86 tCO ₂ e

The GHG Statement is based on historical GHG information.

The Responsible Party identified above is responsible for preparing the greenhouse gas (GHG) statement pertaining to this verification. The data and information supporting the claim were historical in nature.

We completed our review in accordance with the ISO 14064 Part 3: Greenhouse Gases: Specification with Guidance for the Verification and Validation of Greenhouse Gas Statements. As such, we planned and performed our work in order to provide positive, but not absolute assurance with respect to the GHG Assertion. The inventory was verified at a reasonable level of assurance.

The verification procedures that were performed through the course of the verification were developed based on the results of a risk assessment that was completed during the verification planning stage. These verification procedures are described in the Verification Plan. Certain verification procedures included data sampling. The sampling type, sample size and the justification for the planned sampling type and size are detailed in a Sampling Plan, which is included in the Verification Plan.

Verification Statement

There were no unresolved immaterial discrepancies remaining in the GHG Statement.

Based on our review, it is my opinion at a reasonable level of assurance that the GHG Statement is materially correct and is presented fairly in accordance with the relevant criteria.

Verification Opinion Issued: Unmodified

Date of Issuance: June 13, 2024

Verification Statement Approval

As Independent Reviewer, I, Aaron Schroeder, confirm that all verification activities have been completed and that all findings and information on material or non-material discrepancies have been documented in the Verification Report.

Signed,



Independent Reviewer

June 13, 2024

Date

Authentication



Verification Plan

Camis Inc.

Camis Corporate Inventory

Initial Issue Date: May 10th, 2024

Terminology

ISO 14064-1 defines the following terms used in the context of a greenhouse gas (GHG) verification:

GHG statement: factual and objective declaration that provides the subject matter for the verification.

Facility: single installation, set of installations or production processes (stationary or mobile), which can be defined within a single geographical boundary, organizational unit, or production process.

The GHG statement subject of this verification is for the facility officially known as “Camis Corporate Inventory”, which will be referred to throughout this document as “the Facility”. Note that the definition of a Facility is also defined under the *Technology Innovation and Emission Reduction* regulation.

ISO 14064-1 defines the following parties associated with the verification:

Responsible Party: person or persons responsible for the provision of the GHG statement and supporting GHG information.

The Responsible Party for this verification is Camis, which will be referred to throughout this document as “the Responsible Party”.

Intended User: individual or organization identified by those reporting GHG-related information as being the one who relies on that information to make decisions.

The Intended User for this verification is Camis.

Verifier: competent and impartial person, or persons, with the responsibility of performing and reporting on a verification.

The Verifier for this verification is Brightspot Climate Inc. (Brightspot Climate). The members of the verification team are provided in Section 2 of this document.

Version History

This Verification Plan was initially issued on the date shown on the cover page. The Verification Plan may be revised through the course of the verification as new information becomes available. If revisions to the plan are made, the following table will provide a summary of changes and re-issue dates.

Table 1: Verification Plan Version History

Version Date Issued	Description of Changes and Reason for Change
May 10 th , 2024	Initial Verification Plan issued prior to site visit.

Introduction

This document serves to communicate information between the parties associated with the independent verification of the Facility's corporate inventory.

This document contains six sections:

1. The Introduction, which defines the principles by which this verification will be conducted. This section also includes the preliminary GHG statement and the results of the Contribution Analysis.
2. The Verification, which defines the verification parameters and the GHG inventory principles that will be tested by the verification. This section also provides information regarding the verification team and site visit.
3. The Responsible Party Data Management and Controls, which describes the data management system and control environment implemented by the Responsible Party.
4. Previous GHG statements, which describes any modifications to the operations and boundaries of the facility the Responsible Party has made since the previous verification.
5. The Verification Risk Assessment and Verification Procedures, which describes the risks of potential errors, omissions, or misrepresentations to the overall GHG statement and the verification procedures that have been developed to reduce the overall verification risk.
6. The Sampling Plan, which lists the verification procedures that could apply sampling of the Facility data, along with the sampling size, the sampling methodology and justification.

GHG Quantification Principles

ISO 14064-1 defines five principles that are fundamental to the fair accounting and reporting of GHG information. The verification procedures will test that these principles have been upheld through the Responsible Party's inventory, accounting, and reporting processes.

Sections 4.2–4.6 of ISO 14064-1 define these principles as follows:

Accuracy: reduce bias and uncertainty as far as practical

Completeness: include all relevant emission sources

Consistency: enable meaningful comparisons of reported emissions (from year to year or between facilities or between companies)

Relevance: select GHG sources, sinks and reservoirs, data and quantification methodologies appropriate to the needs of the intended user

Transparency: disclose sufficient and appropriate GHG information to facilitate verification and to allow intended users to make decisions with relative confidence

GHG Statement

This is the first reporting period for the Facility.

Table 2: GHG Statement

Current GHG Statement	108.75 tonnes CO ₂ e
Previous GHG Statement	Not applicable.

Verification

Verification Principles

ISO 14064-3 defines four fundamental principles to conducting a greenhouse gas verification, namely independence, ethical conduct, fair presentation, and due professional care.

Brightspot Climate has implemented processes, including mandatory training for all verification team members, to ensure the application of these principles for this verification.

Regarding the principle of independence, Brightspot Climate assessed threats to independence prior to initiating this verification. No real or perceived threats to independence were identified. Brightspot Climate will continue to monitor for threats to independence throughout the course of this verification. A final “Conflict of Interest Checklist” will be appended to the Verification Statement.

Verification Parameters

The verification will be conducted according to the parameters defined in the following table:

Table 4: Verification Parameters

Level of Assurance	Reasonable assurance	
Objectives	<ul style="list-style-type: none"> • issue a verification statement on whether the GHG statement is accurate and conforms with the criteria as listed below; and • issue a verification report that provides details of the verification activities. 	
Criteria	<ul style="list-style-type: none"> • The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard • The Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard 	
Scope	Organizational Boundary:	Operational Control
	Geographic Boundary:	Facilities owned by Camis.
	Physical Operations:	Software Development
	Emission Sources:	Electricity usage Purchased heat Refrigerant Use Business Travel
	IPCC GHGs Emitted:	Carbon Dioxide (CO ₂) Methane (CH ₄) Nitrous Oxide (N ₂ O)
	Reporting Period:	January 1, 2023 - December 31, 2023

Materiality	Quantitative materiality threshold is 5% total error calculated in accordance with the Standard for Validation, Verification and Audit.	
Preliminary Verification Schedule*	Receipt of draft GHG Statement	April 23, 2024
	Site visit	May 15, 2024
	Draft Verification Report	June 20, 2024
	Final Verification Report	June 27, 2024

* The Preliminary Verification Schedule shown above was established at the outset of the verification for planning purposes. The actual dates when these milestones will occur during the verification may differ depending on progress of the verification. The actual dates will be documented in Section 2.2 of the Verification Report.

Verification Team

The verification team will be led by the Lead Verifier. Associate verifiers will work under the direction of the Lead Verifier.

Table 5: Verification Team and Qualifications

Lead Verifier	Name:	Lydia Brant, P.Eng.
	Years verification experience:	3
	Education:	B.Sc. Mechanical Engineering, Queen’s University, Canada, 2017
	Verifier training:	Greenhouse Gas Validation and Verification, ISO 14064-3, University of Toronto, Dec. 1, 2020
Associate Verifier	Name:	Rachel Sartor, EIT
	Years verification experience:	3
	Education:	B.E.Sc. Green Process Engineering, University of Western Ontario, Canada, 2020
	Verifier training:	Greenhouse Gas Validation and Verification, ISO 14064-3, University of Toronto, March 26, 2024
Technical Expert	Name:	Deepika Mahadevan, P.Eng.
	Years verification experience:	13
	Education:	B.Sc. Chemical Engineering, University of Toronto, Canada
	Verifier training:	Greenhouse Gas Verification – ISO 14064-3, Canadian Standards Association, Dec. 15, 2012

Additional information regarding the qualifications of the verification team will be provided in a Statement of Qualifications, which will be appended to the Statement of Verification.

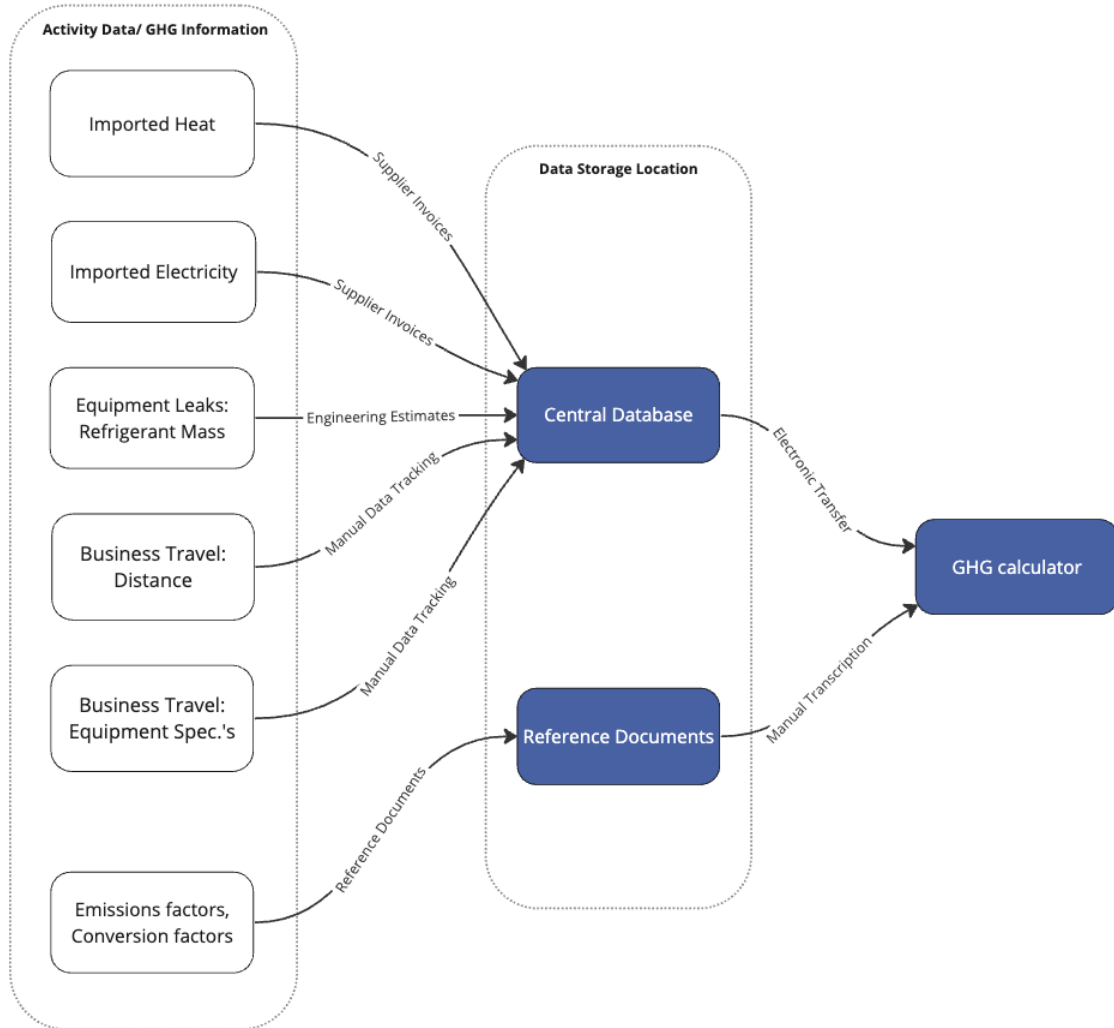
Site Visit

An in-person site visits will not be performed for this verification. See the section of this plan titled, “Verification Risk Assessment and Verification Procedures” for more information regarding the planning of the virtual site visits.

Responsible Party Data Management and Controls

Data Management Systems

The Responsible Party uses the GHG Emissions Calculation Tool based on the GHG Protocol. The figure below describes the data measurement, estimation and data storage locations for all GHG information used by the Responsible Party to produce the GHG inventory.



Control Environment

The following processes, procedures and systems have been employed by the Responsible Party:

- Quantification is based on third party invoices.
- Data is transferred electronically between systems to reduce transcription errors.
- All quantification data is stored in a manner that restricts access to the appropriate personnel.
- The Responsible Party has an automated data backup system that ensures a redundant and secure copy of GHG information is maintained.
- The Emissions Report documents:
 - Facility boundary
 - Physical operations
 - Operational controls
 - Emission sources, including excluded emission sources
 - Activity data used to quantify emissions
 - Emission quantification methodology references
 - Emission factors and references
 - Assumptions

Verification Risk Assessment and Verification Procedures

Verification risk is defined as the risk of an incorrect verification conclusion. It can be calculated as the product of

- the Facility’s inherent risks;
- the Responsible Party’s control risks; and
- the detection risks associated with the verifier’s verification procedures.

$$\text{Inherent Risk} \times \text{Control Risk} \times \text{Detection Risk} = \text{Verification Risk}$$

The verifier cannot affect the inherent risk or the control risk. Therefore, to reduce the overall verification risk and reach the agreed level of assurance (defined in the verification scope), the verifier must design verification procedures that reduce the detection risk.

Each inherent and control risk was provided with a risk score (high/medium/low). The risk analysis of inherent and control risks considers both the magnitude of the activity data or inventory component on the overall GHG statement as well as the probability that the risk will result in a discrepancy, as assessed by the verifier.

The Verification Risk Assessment Summary on the following pages describes the following information:

Source or Risk Area: The emission source, boundary, eligibility requirement, data component or reporting activity being evaluated.

Attributes: The verification attribute associated with a risk identified for a particular source or risk area (occurrence, completeness, accuracy, classification, transparency, consistency).

Inherent Risk: The verifier’s evaluation of inherent risk level (high/medium/low). Inherent risk is the risk that an statement may be misstated because of intrinsic challenges in the subject matter.¹

Control Risk: The verifier’s evaluation of control risk level, if any controls are applicable. Control risk is the risk that a misstatement has occurred and has not been detected and corrected by the facility’s internal controls.¹

Detection Risk: The detection risk of the verification procedure that the verifier intends to complete.

Evidence-Gathering Activity: Procedures designed by the verifier to mitigate the identified risk to bring the overall risk to an acceptable level.

Important note: The verification strategy for this verification is to use substantive tests instead of control tests wherever possible. Substantive tests are designed to focus on directly testing activity data or inventory components and their associated inherent risks. Control tests are designed to focus on testing the Responsible Party’s controls and if the test is successful, relying on the Responsible Party’s control. Therefore, control tests indirectly test activity data or inventory components. Each verification procedure listed in the following table denotes if the procedure is a substantive or control test.

¹ Standard for Validation, Verification and Audit.

Table 7: Verification Risk Assessment Summary

Source or Risk Area	Attributes	Inherent Risk	Control Risk	Detection Risk	Evidence-Gathering Activity
BOUNDARY CONDITIONS					
Completeness of inventory	Occurrence, Completeness	Medium	High	Low	Substantive test: Discuss emission sources during virtual site visit.
Emission sources categorization	Classification	Low	High	Low	Substantive test: Categorize each emission source based on compliance with the GHG Protocol. Cross reference categorization with responsible party's categorization.
Reporting period	Cut-off	Low	High	Low	Substantive test: Filter all data to exclude data from outside the reporting period.
METHODOLOGIES AND EQUATIONS					
Emission quantification methodologies	Occurrence, Consistency	Low	High	Low	Substantive test: Compare Responsible Party's quantification against the GHG Protocol.
ACTIVITY DATA					
Equipment leaks: Refrigerant mass (e.g. HFCs, HCFC)	Accuracy, Completeness	Medium	High	High	Substantive test: Review values and sources used to estimate refrigerants for accuracy, in buildings where invoices are unavailable.
Indirect emissions: imported electricity	Accuracy, Completeness	Medium	Low	Low	Substantive test: Confirm transcription of utility invoices.

Source or Risk Area	Attributes	Inherent Risk	Control Risk	Detection Risk	Evidence-Gathering Activity
Indirect emissions: imported heat	Accuracy, Completeness	High	Low	Low	Substantive test: Confirm transcription of utility invoices.
Business travel: Distance travelled	Accuracy, Completeness	High	Low	High	Substantive test: Confirm business travel inputs from the relevant databases have been transcribed accurately into the GHG quantification.
Business travel: Vehicle specifications	Accuracy	Medium	High	Low	Substantive test: Confirm vehicle type to insure accurate transcription into the GHG quantification.
Emission factors, conversion factors and other referenced factors: <ul style="list-style-type: none"> - Equipment Leaks - Imported Electricity - Imported Heat - Business Travel 	Accuracy, Occurrence	Medium	High	Low	Substantive test: Validate that correct emissions factors have been used and transcribed correctly to the GHG calculator.
QUANTIFICATION					
Emission quantification	Accuracy	Medium	High	Low	Substantive test: Recalculate emissions using original data.
DATA INTEGRITY					
Activity data and emission factor data integrity	Accuracy, Occurrence	High	High	Low	Trace activity data from its original source to the GHG quantification.



Source or Risk Area	Attributes	Inherent Risk	Control Risk	Detection Risk	Evidence-Gathering Activity
All inventory emission, production and reporting quantities	Accuracy, Completeness	High	High	Low	Substantive test: Confirm correct transcription of values in the QMD.

Sampling Plan

The verification procedures that could apply sampling of the Facility data are listed in the following table.

The sample size, the sampling methodology, and their respective justifications are also described in the following table.

Table 8: Sampling Plan

Activity Data/Inventory Component	Detection Risk Design	Evidence-Gathering Activity	Sample Size	Sampling Methodology and Justification
BOUNDARY CONDITIONS				
Completeness of inventory	Low	Substantive test: Discuss emission sources during virtual site visit.	Inquiry and observation	Sampling is not applicable for this risk.
Emission sources categorization	Low	Substantive test: Categorize each emission source based on compliance with the GHG Protocol. Cross reference categorization with responsible party's categorization.	All emission sources	Review of full dataset has lower detection risk than sampling
Reporting period	Low	Substantive test: Filter all data to exclude data from outside the reporting period.	All values	Review of full dataset has lower detection risk than sampling
METHODOLOGIES AND EQUATIONS				
Emission quantification methodologies	Low	Substantive test: Compare Responsible Party's quantification against the GHG Protocol.	Documentation review of all methodologies used.	Review of all methodologies has lower detection risk than sampling

Activity Data/Inventory Component	Detection Risk Design	Evidence-Gathering Activity	Sample Size	Sampling Methodology and Justification
ACTIVITY DATA				
Equipment leaks: Refrigerant mass (e.g. HFCs, HCFC)	High	Substantive test: Review values and sources used to estimate refrigerants for accuracy, in buildings where invoices are unavailable.	All value	Review of all methodologies has lower detection risk than sampling
Indirect emissions: imported electricity	Low	Substantive test: Confirm transcription of utility invoices.	All invoices	Review of all methodologies has lower detection risk than sampling
Indirect emissions: imported heat	Low	Substantive test: Confirm transcription of utility invoices.	All values	Review of all methodologies has lower detection risk than sampling
Business travel: Distance travelled	High	Substantive test: Confirm business travel inputs from the relevant databases have been transcribed accurately into the GHG quantification.	All values	Review of all methodologies has lower detection risk than sampling
Business travel: Vehicle specifications	Low	Substantive test: Confirm vehicle type to insure accurate transcription into the GHG quantification.	All values	Review of all methodologies has lower detection risk than sampling

Activity Data/Inventory Component	Detection Risk Design	Evidence-Gathering Activity	Sample Size	Sampling Methodology and Justification
Emission factors, conversion factors and other referenced factors: <ul style="list-style-type: none"> - Equipment Leaks - Imported Electricity - Imported Heat Business Travel	Low	Substantive test: Validate that correct emissions factors have been used and transcribed correctly to the GHG calculator.	All values	Review of all methodologies has lower detection risk than sampling
QUANTIFICATION				
Emission quantification	Low	Substantive test: Recalculate emissions using original data.	Full recalculation	Sampling is not applicable for this risk
DATA INTEGRITY				
Activity data and emission factor data integrity	Low	Substantive test: Trace activity data from its original source to the GHG quantification.	All values	Review of full dataset has lower detection risk than sampling
All inventory emission, production and reporting quantities	Low	Substantive test: Confirm correct transcription of values in the QMD.	All values	Review of full dataset has lower detection risk than sampling

