

Memorandum

From: Bob Savage
Acting Director, Climate Change Secretariat

Date December 20, 2011

Subject: **Reminder on Third Party Verification and Audits Requirements**

It has come to Alberta Environment and Water's attention that there are differences in interpretation on the level of work required to complete a greenhouse gas verification to a limited level assurance for both specified gas compliance reporting and offset projects.

For the purposes of greenhouse gas verification in Alberta, Alberta Environment and Water requires Third Party Verifiers to assess greenhouse gas assertions against facility and project information to determine completeness, correctness and accuracy of the assertion within 5% materiality. **In all cases, verifiers must sample and review raw data and records to assess the greenhouse gas assertion to a limited (review) level.** This supporting raw data must be made available to verifiers upon request and is needed to complete the verification.

These requirements are consistent with verification requirements under ISO 14064-3 and Alberta Environment and Water technical guidance for specified gas compliance reporting and offset projects.

Verification reports that do not consider raw data and records may be considered incomplete and may not be accepted by Alberta Environment and Water.

Sincerely,

Original signed by:

Bob Savage
Acting Director, Climate Change Secretariat