

# TABLE OF CONTENTS

Introduction . . . . .	1
GHG Reporting in the United States . . . . .	2
Terms and Definitions Used by Registries and Regulatory Frameworks . . . . .	3
Scope of This SOP . . . . .	4
Engagement Acceptance Considerations . . . . .	5
Independence . . . . .	7
Adequate Knowledge of Subject Matter and Use of a Specialist . . . . .	7
Considerations When Selecting and Using the Work of a Specialist . . . . .	11
Criteria . . . . .	12
Attributes to Be Met by GHG Emission Reductions . . . . .	13
Materiality . . . . .	15
Uncertainty in the Measurement of GHG Emissions . . . . .	15
Consistency . . . . .	16
Boundaries . . . . .	16
Scopes for Reporting GHG Emissions: Direct and Indirect Emissions . . . . .	17
Baselines . . . . .	19
Objective of the Engagement . . . . .	19
GHG Inventory . . . . .	19
GHG Emission Reduction Information . . . . .	20
Written Assertion by the Responsible Party . . . . .	23
Engagement Performance . . . . .	23
Agreement on Engagement Terms . . . . .	23
Planning the Engagement . . . . .	24
Part of Attest Engagement Performed by Other Practitioners . . . . .	27
Attestation Risk . . . . .	27
Obtaining Sufficient Evidence . . . . .	28

Consideration of Subsequent Events . . . . .	34
Adequacy of Disclosure . . . . .	35
Representation Letter. . . . .	36
Reporting . . . . .	38
Attest Documentation . . . . .	41
Effective Date . . . . .	41
Appendix A—Glossary . . . . .	42
Appendix B—Sources for GHG Emission Protocols and Calculation Tools . . . . .	48
Appendix C—Illustrative Management Representation Letter . . . . .	50
Appendix D—Illustrative Examination Reports on GHG Emissions Information . . . . .	53
Appendix E—Illustrative Examination Reports on GHG Emission Reduction Information . . . . .	56
Appendix F—Illustrative Review Reports on GHG Emissions Information . . . . .	59
Appendix G—Illustrative Review Reports on GHG Emission Reduction Information . . . . .	62

<http://www.bookshop.com>