

Appendix B California Climate Action Registry Reporting Requirements

(May 2010)

Background on the California Climate Action Registry

The California Climate Action Registry is the predecessor organization and legacy program of the Climate Action Reserve. It was created as a not-for-profit corporation by the State of California in 2000³¹ to encourage and ensure recognition of early voluntary actions to manage and reduce GHG emissions. Through this mandate, the California Registry established protocols to guide emission inventories and created an online tool, the Climate Action Registry Reporting Online Tool (CARROT), to serve as a central database for emissions reports.

The purposes of the California Registry program are as follows:

- To enable participating entities to voluntarily measure and record GHG emissions produced after 1990 in an accurate manner and consistent format that is independently verified;
- To establish standards that facilitate the accurate, consistent, and transparent measurement and monitoring of GHG emissions;
- To help various entities establish emissions base years against which any future state or federal GHG emissions reduction requirements may be applied;
- To encourage voluntary actions to increase energy efficiency and reduce GHG emissions;
- To ensure that participating organizations receive appropriate consideration for verified emissions results under any future state, federal or international regulatory regime relating to GHG emissions;
- To recognize, publicize, and promote participants in the California Registry; and
- To recruit broad participation in the process.

The California Registry was created by the State of California to be a non-profit organization operating outside of the state government, but working closely with the State to develop its reporting and verification procedures such that the State is confident in the quality of the data. To this end, the State has worked closely with the California Registry since its inception to develop its reporting and verification guidance.

Definition of Local Government

For purposes of the California Registry program, local governments are defined as follows:

Local Government: a general purpose government at the village, town, city or county level.

California Registry participants meeting the above definition are required to follow the guidance in this Protocol when developing greenhouse gas emissions inventories for their operations. This definition does not include single purpose special districts or other similar agencies that may overlay general purpose government agencies (e.g., water district, sanitation district, recreation district, school district, etc.).

³¹ California Senate Bill 1771 was signed into law on September 30, 2000, and Senate Bill 527 on October 13, 2001. The laws have since sunset, but the California Registry maintains a strong relationship with the State of California and its agencies, and the State maintains its oversight of verifications under the California Registry reporting program.

Reporting Requirements

The information presented below is a summary of the reporting requirements detailed in the California Registry's General Reporting Protocol (GRP). All California Registry participants are subject to the general guidelines in the GRP, along with any additional sector-specific reporting guidance provided by the California Registry.

This Local Government Operations Protocol is sector-specific guidance for California Registry local government participants. Thus, local governments participating in the California Registry should follow the guidance detailed in this Protocol, and refer to the General Reporting Protocol if additional guidance is needed.

Please note that if your local government generates and sells electric power, you are required to report your power generation-related emissions according to CCAR's Power/Utility Protocol (2005) in addition to the guidance in this Protocol. This includes completing the Power/Utility Protocol Report with its associated metrics. You can download the Power/Utility Protocol and Report at: <http://www.climateregistry.org/tools/protocols/industry-specific-protocols/power-utility.html>.

Scope of Required Reporting

California Registry participants must submit their GHG emissions to the California Registry each year. At a minimum, participants must report their entity-wide emissions for each of the following categories:

- Direct emissions from mobile source combustion;
- Direct emissions from stationary combustion;
- Indirect emissions from electricity use, imported steam and district heating and cooling;
- Direct process emissions; and
- Direct fugitive emissions.

Each annual GHG emissions report (emissions report) must contain at least the following information:

- The geographic scope of the emissions report (whether California-only or nationwide);
- The operational and organizational boundaries of the reporting entity for which GHG emission data is reported;
- Total significant direct GHG emissions (including mobile and stationary combustion, process, and fugitive);
- Total significant indirect GHG emissions (from electricity usage, and from co-generation, steam imports, district heating and cooling); and
- Total direct and indirect emissions classified as de minimis.

Each emissions report must represent the emissions from a full calendar year - January 1 through December 31.

GHGs Required to be Reported

For the first three years after joining the California Registry, participants must report at a minimum their CO₂ emissions. Starting with the fourth year, participants must report all Kyoto GHGs (CO₂, N₂O, HFCs, PFCs, SF₆).

Calculation Methodology Requirements

This Protocol includes an array of activity data and emission factors that can be combined to create calculation methodologies. As the Local Government Operations Protocol effort is a joint effort to satisfy the needs of many programs and stakeholders, in some cases alternate activity data and emission factors have been included that do not meet the standards of the California Registry General Reporting Protocol.

Throughout the chapters in Part II, activity data and emission factors are labeled as *recommended* or *alternate*. All *recommended* activity data and emission factors included in the Protocol meet the standards of the California Registry. In some instances, there are alternate activity data and emission factors that also meet California Registry standards.

To ensure that all California Registry participants are calculating and reporting their emissions in an equally rigorous and accurate way, the California Registry will only accept emissions reports that are calculated using California Registry approved activity data and emission factors as identified in this Protocol. All activity data and emission factors accepted by the California Registry are denoted in the Protocol with the following icon:



If you are a California Registry participant, please ensure that you have used acceptable activity data and emission factors when calculating your emissions.

Table B.1 provides a summary of activity data and emission factors accepted by the California Registry.

Please note, for de minimis emission estimations, all alternate activity data and emission factors in the Protocol may be appropriate. This is subject to the professional judgment of your third-party verifier.

Local Governments with Municipal Utilities

If your local government generates and sells electric power, you are required to report your power generation-related emissions according to California Registry's Power/Utility Protocol (2005) in addition to the guidance in this Protocol. This includes completing the Power/Utility Protocol Report with its associated metrics. Download the Power/Utility Protocol and Report at: <http://www.climateregistry.org/tools/protocols/industry-specific-protocols/power-utility.html>.

Also, if your municipal utility has been reporting to the California Registry via equity share, you may continue to use equity share to define your local government's organizational boundary under this Protocol. Please refer to Chapter 2 in the California Registry GRP for more information.

Reporting Uncertainty vs. Inherent Uncertainty

Reporting uncertainty entails the mistakes made in identifying emission sources, managing data or information, and calculating GHG emissions. Inherent uncertainty refers to scientific uncertainty associated with measuring GHG emissions. The California Registry is aware that there is inherent uncertainty in emission factors and measurement of activity data through metering and instrumentation – even after the calibration of meters and other data collection methods are verified as accurate.

The GHG emissions accounting and reporting guidelines in the General Reporting Protocol and the independent verification process developed by the California Registry are designed to reduce reporting uncertainty such that it is less than the minimum quality standard. Determining scientific accuracy is not the focus of the California Registry, its General Reporting Protocol, or the Local Government Operations Protocol.

Table B.1 Activity Data and Emission Factors Accepted by CCAR

Sector	Emission Source	CCAR Accepted Activity Data	CCAR Accepted Emission Factors
Facilities	Stationary Combustion (6.1)	Known fuel use (recommended)	Default by fuel type (recommended)
	Electricity Use (6.2)	Known electricity use (recommended)	Verified utility-specific emission factor (recommended)
		Estimated electricity use (alternate)	eGRID subregion emission factor (recommended)
		Estimated electricity use based on comparable facilities and square footage (alternate)	
	Fugitive Emissions (6.6)	Mass balance method (recommended)	n/a
Simplified mass balance method (alternate)			
Vehicle Fleet	Mobile Combustion - CO ₂ Emissions (7.1.1)	Known fuel use (recommended)	Published emission factor by fuel type, state- or region-specific (alternate)
		Fuel estimates based on detailed annual mileage and vehicle fuel economy (alternate)	Default by fuel type (recommended)
	Mobile Combustion - CH ₄ and N ₂ O Emissions (7.2.1)	Annual mileage by vehicle type, model year and fuel type (recommended)	Default by vehicle type, model year and fuel type (alternate)
		Fuel Use by vehicle type, model year and fuel type (alternate)	
	Fugitive Emissions (7.4)	Mass balance method	n/a

Web-Based Reporting via CARROT

California Registry participants must report annual GHG emissions reports via the California Registry's web-based reporting application and database, known as the Climate Action Registry Reporting Online Tool (CARROT).

CARROT has four main functions:

1. Helps California Registry participants calculate their annual GHG emissions and/or report these emissions to the California Registry.
2. Allows approved verifiers to review participants' annual GHG emissions reports and submit their verification information to the California Registry.
3. Permits the general public to view aggregated reports of participants' annual GHG emissions and their progress in managing these emissions.
4. Enables California Registry staff to efficiently manage and track participants' data.

CARROT provides you with a secure, online workspace to manage, report, verify, and register your emissions.

The California Registry has designed CARROT to facilitate and ease emissions reporting. CARROT is also designed to streamline the emissions registration process by providing emissions calculation tools, simple

reporting features, and administrative controls that allow participants to delegate reporting within your organization.

When you join the California Registry, your organization's technical contact will be provided a UserID and Password that will allow you to access CARROT through the California Registry's website, www.climateregistry.org/CARROT. Other users within your organization can request access from your organization's technical contact.

Public Reporting

In addition to collecting your GHG emissions data, CARROT will also make limited information about your GHG emissions report available to the public. The public will see the following information that you are required to report:

- Organization name, address, and contact;
- Reporting year;
- Total emissions, by gas and by category (stationary combustion, mobile combustion, process emissions, fugitive emissions, indirect emissions and de minimis emissions); and
- Base year (if chosen).

In addition, the public will see the following information that you may choose to report. This optional information is not verified. This may include:

- Reduction goals, projects, management programs
- Entity description
- Total optional emissions, by gas and by category
- Other optional information

Public CARROT reports can be accessed through the California Registry website at www.climateregistry.org/CARROT/public/reports.aspx.

Local government participants are also expected to complete and submit via CARROT the Local Government Operations Standard Inventory Report provided in Chapter 13 of this Protocol. At a minimum, you are required to complete and make available publicly Section 1 (Local Government Profile Information) and Section 2 (Greenhouse Gas Inventory Details). Sections 3 and 4 are currently optional, but most of this information will be tracked for you in CARROT.

Establishing and Updating a Base Year

A base year (referred to as a "baseline" in the California Registry's GRP) is a datum or reference point against which to measure GHG emission increases and decreases over time. Setting a base year allows participants to scale structural changes to their organization back to a benchmark emission profile. This aspect of base year is called "normalization".

For example, an annexation of land could dramatically increase a participant's emissions relative to previous reporting years. To account for the impact on its emissions profile due to acquisition, a participant would adjust its base year to incorporate the additional emissions associated with the annexed property, thereby showing that the change in emissions occurred because of structural changes.

Although the California Registry strongly encourages participants to set a base year, you are not required to do so. However, if you choose not to establish a base year, reviewers of your emission trend might compare successive reporting years back to your first year of reporting, regardless of whether it is indicative of your current structure or operating conditions.

Participants select their base year according to the year that best represents their standard emissions profile. In the context of the California Registry, a base year serves as a benchmark to compare emissions produced by an entity over time. The base year is adjusted to reflect structural changes in your organization.³² A base year may also change if there are fundamental changes in generally accepted GHG emissions accounting methodologies.

A participant may begin reporting emissions to the California Registry for any year from 1990 forward; likewise it can establish as its base year any reporting year from 1990 forward. After establishing a base year participants should report verified emissions results for each subsequent year. If an organization's participation in the California Registry lapses temporarily, it must report emissions for all intervening years upon renewing its participation or establish a new base year. If its boundaries do not change significantly, the base year will remain fixed over time.

Your base year should not be adjusted for the organic growth or decline of your local government. In a local government context, organic growth or decline refers to an increase or decrease in population, construction or decommissioning of facilities or buildings, and other situations that are not the result of changes in the structure of the local government. Many organizations experience growth and thus their total absolute emissions will increase from year to year, regardless of their organization's operational efficiency.

Conditions for Updating Your Base Year

The purpose of a base year is to compare your local government's emission levels from a point in the past. To allow for this comparison, you must have comparable boundaries over time. If your organization's boundaries change with time, you will need to adjust base year emissions to permit accurate comparison.³³ This Protocol identifies six circumstances that would require you to update your base year:

Structural Changes in Your Organization

1. Mergers and acquisitions (annexation or incorporation of new areas into the local government jurisdiction);
2. Divestitures (ceding of land or secession of an area);
3. Outsourcing – contracting activities to outside parties that were previously conducted internally;
4. Insourcing – conducting activities internally that were previously contracted to outside parties; and
5. Improved GHG Accounting Methodologies - Fundamental changes in generally accepted GHG emissions accounting methodologies (e.g., significant changes in emission factors or understanding of Global Warming Potential).

All required sources of direct and indirect emissions must be included in a participant's entity-wide base year for reporting and adjustment purposes. However, participants identify and account for direct and indirect emissions separately. Thus, participants may consider tracking both types of emissions separately in terms of a base year. Both direct and indirect emission base years are meaningful for the purposes of the California Registry.

³² In the GRP, baselines refer strictly to entity-level baselines. These documents do not provide guidance on setting project-level baselines. Participants should refer to the California Registry project protocols for direction on this activity.

³³ Participants also have the option to change their base year at their discretion.

Threshold for Updating a Base Year

Rather than requiring base year adjustments whenever any changes occur in your organization, however insignificant, you need only adjust your base year whenever you estimate that the cumulative effect of such changes affects your organization's total reported emissions by plus or minus 10% relative to the base year. You may adjust your base year every year, if you wish. You do not need to adjust your base year when emissions change by plus or minus 10% at any individual facility unless this facility-level change also affects your total entity emissions by plus or minus 10%.

In some situations, year-to-year changes to total emissions resulting from structural or other changes to your organization may fall below the 10% threshold for updating your base year. You will need to update your base year if and when the cumulative effect is greater than 10%.

When you specify a base year, for every year after the base year, your verifier will also need to verify that your total emissions have not changed by more than 10% from the base year due to any cause except organic growth. This is intended to provide a check that you are correctly tracking and reporting the emissions associated with your organization's structure.

Please note that base year should not be adjusted for the organic growth or decline of your local government. In a local government context, organic growth or decline refers to an increase or decrease in population, construction or decommissioning of facilities or buildings, opening or closing a department, and other situations that are not the result of changes in the structure of the local government.

Timing for Updating a Base Year

When significant structural changes occur during the middle of the year that trigger a base year update, your base year should be recalculated for the entire year, rather than only for the remainder of the reporting period after the structural change occurred. For example, if your local government annexes new land in June, then the emissions associated with the annexation starting from January 1 of the base year should be added to your base year, not just the emissions from June to December. Similarly, all years following the base year, including the current year emissions (i.e. the year that the structural changes occur) should be recalculated for the entire year to maintain consistency with the base year recalculation.

Updating a Base Year for Facilities That Did Not Exist in the Base Year

Base year emissions are not recalculated if your organization makes an acquisition of (or insources) operations that did not exist in its base year. There should only be a recalculation of historic data back to the year in which the acquisition came into existence. For instance, if your base year is 2004, and you acquire a facility in 2008 that began operations in 2006, you would revise your 2006 and 2007 emissions reports to add the associated emissions. However, you would not adjust your 2004 base year. The same applies to cases where your organization divests (or outsources) operations that did not exist in the base year.

Refer to Chapter 4 in the California Registry's GRP for more information and examples of updating a base year.

De Minimis Emissions

For the purposes of the California Registry program, de minimis emissions are a quantity of GHG emissions from any combination of sources and/or gases, which, when summed equal less than 5% of your local government's total emissions. Significant emissions are any emissions of GHGs that are not de minimis in quantity when summed across all sources of your local government.

For many participants, identifying and quantifying all of their GHG emissions according to the methodologies presented in this Protocol would be unduly burdensome and not cost-effective. To reduce the reporting burden, the California Registry requires that entities calculate at least 95% of their emissions according to the Protocol's methodologies. Thus, if necessary, up to 5% of emissions can be classified and reported as de minimis. However, the California Registry strongly encourages entities to report 100% of their emissions according to the methodologies laid out in the Protocol when possible.

You must identify and report all sources of emissions in your inventory. For significant sources, you must calculate these emissions using required methodologies. For insignificant sources (i.e. potential de minimis sources), you may use a rough, upper bounds estimate to determine the amount of emissions that are de minimis. In the first year, you need to identify what sources fall into the de minimis pool and their estimated total emissions. This information must be disclosed in your emissions report, and reviewed and accepted by your verifier. In subsequent years, if these emissions do not change significantly, you can hold these assumptions constant and your verifier may not need to re-examine your estimates. However, you must continue to report your de minimis sources in CARROT each year.

For example, a participant estimates they emit about 1,000 metric tons of CO₂ each year. Most of these emissions come from an on-site heating and cooling system that services their buildings. In addition, this participant also has one fleet vehicle that is driven about 20,000 miles each year. This participant estimates that between 800 and 1000 gallons of gasoline are consumed by this car each year. Taking the upper estimate of 1000 gallons, the participant calculates the emissions from this source as 8.8 metric tons of CO₂/year, and finds that this amount falls below the de minimis threshold of 5% or 50 metric tons CO₂/year.

The participant can report this emission source as de minimis in CARROT and provide this estimation to the verifier, along with vehicle records showing the actual miles traveled of the car. In subsequent years, where the operation patterns do not change significantly, the participant can continue to declare the emissions from this source de minimis, and will need to re-calculate this information only every three years.

You may use alternative methods to demonstrate that emissions are de minimis. For example, if your emissions come only from electricity and fuel consumption, it would be sufficient to show that the emission factors for methane and nitrous oxide, when multiplied by their global warming potentials and added together, are less than 5% of the corresponding emission factor for carbon dioxide. Assuming you deemed no other type of emissions to be de minimis, the total de minimis emissions would be less than the 5% threshold.

Your estimations and assumptions in calculating your de minimis emissions will need to be disclosed in your emissions report and provided to and verified by your verifier. If your operations do not change significantly from year to year, you will only need to re-calculate and have your de minimis emissions verified every three years.

The sources and gases that will be de minimis will vary from participant to participant. There may be instances where you identify multiple sources as de minimis, which, when added together, equal less than 5% of your emissions. Different kinds of gases can also be considered de minimis if their combined total is less than 5% of your overall emissions.

Using CARROT to Document De Minimis Emissions

CARROT helps you to calculate and track your de minimis emissions over time. In the first year you report using CARROT, you will enter information to calculate all of your emissions. Once you have reported your inventory, you can designate any combination of individual sources or gases as de minimis. CARROT will then track this information for you, and report it in a category separate from the rest of your emissions.

Refer to Chapter 5 in the California Registry's GRP for more information and examples of de minimis emissions.

Technical Assistance

The California Registry has a number of ways to help you as you proceed through the emissions reporting process. You can contact California Registry staff if you have questions or problems at:

- help@climateregistry.org
- 213-891-1444 and ask for Member Services

Should you need additional assistance, you can also hire a firm to provide technical assistance. A list of State- and California Registry-approved technical assistance providers is on the California Registry's website as a reference.

Verification

See Chapter 14 in the GRP for more information on verification. You can also refer to the General Verification Protocol, available on the California Registry's website.

Before emissions reports will be accepted by the California Registry, this information must be verified by an approved verifier. Approved verifiers are screened and approved by the State of California and the California Registry to ensure that they have the necessary skills to appropriately evaluate emissions reports.

Verification is the process used to ensure that a participant's GHG emissions report has met a minimum quality standard and complied with an appropriate set of California Registry-approved procedures and protocols for submitting emissions inventory information. For local governments, this means meeting the requirements of the General Reporting Protocol and the Local Government Operations Protocol.

The California Registry's verification process has been designed to promote the credibility, accuracy, transparency, and usefulness of emissions data reported to the California Registry. Once an approved verifier has determined that the emissions report meets a minimum quality standard and is free of material discrepancies, the participant's reported emissions data will be reviewed by the California Registry and accepted into the California Registry's database.

If you are interested in understanding and preparing for the verification process in more detail, and to see the specific process that approved verifiers will be using to verify your GHG emissions report, you may obtain a copy of the General Verification Protocol, the California Registry's guidance for approved verifiers, from the California Registry's website.

Minimum Quality Standard

An emissions report submitted to the California Registry must be free of material discrepancies to be verified. In other words, a verifier's calculation estimates of the entire inventory must not differ from a participant's estimates of the entire inventory by more than 5%. It is possible that during the verification process differences will arise between the emissions totals estimated by participants and those estimated by verifiers. Differences of this nature may be classified as either material or immaterial discrepancies. A discrepancy is considered to be material if the overall reported emissions differ from the overall emissions estimated by the verifier by 5% or more. Otherwise, it is immaterial.

Core Verification Activities

The verification process is designed to ensure that there have been no material discrepancies of your reported entity-wide inventory. In order to ensure consistency in the application of verification, the California Registry provides all verifiers with a Verification Protocol that is based on the guidance contained in this Protocol and any industry-specific protocol. The Verification Protocol is a guidance document. However, since verifiers face potential financial liability for reports they have verified, it is ultimately at the verifier's discretion whether to verify your report.

Once the verifier has completed the preparations for verification including the kick-off meeting and the selection of a general approach to verification, the core verification activities can begin.

The core verification activities include three primary elements:

1. Identifying emission sources;
2. Understanding management systems and estimation methods used;
3. Verifying emission estimates.

The core verification activities are fundamentally a risk assessment and data sampling effort aimed at ensuring that no significant sources are excluded and that the risk of error is assessed and addressed through appropriate sampling and review.

Professional Judgment

Approved verifiers must verify participants' annual GHG emissions reports against the California Registry's General Reporting Protocol using the process outlined in the Verification Protocol. The California Registry asks verifiers to use their professional judgment when executing the verification activities described in the General Verification Protocol. The purpose of the verifier approval process is to find verification firms that demonstrate, through their staff's professional qualifications and experience, their ability to render sound professional judgments about GHG emissions reports.

Application of a verifier's professional judgment is expected in the following areas:

- Implementation of verification activities with appropriate rigor for the size and complexity of a participant's organization and with regard to the uncertainty of calculations associated with the participant's emissions sources;
- Review of the appropriateness of a participant's GHG emissions tracking and monitoring procedures, calculation methodologies, and management systems for providing information to the California Climate Action Registry;
- Evaluation of participant compliance with the California Registry's applicable protocol(s);
- Assessment of methods used for estimating emissions from sources for which the Protocol does not provide specific guidance, such as process and fugitive emissions, and indirect emissions from sources other than electricity, imported steam, district heating/cooling; and
- Appraisal of assumptions, estimation methods, and emission factors that are selected as alternatives to those provided in the Protocol.

The Verification Protocol and training provided by the California Registry are intended to explain to the verifier the California Registry's guidelines and expectations and thus what types of professional judgments are appropriate for this program. In addition to these resources, verifiers and participants may contact the California Registry at any time for clarification of California Registry guidelines, expectations and policies.

Conflict of Interest

In order to ensure the credibility of the emissions data reported to the California Registry and its applicability under any future regulatory regime, it is critical that the verification process is completely independent from the influence of the participant submitting the emissions report. While conducting verification activities for California Registry participants, verifiers must work in a credible, independent, nondiscriminatory and transparent manner, complying with applicable state and federal law and the California Registry's Conflict of Interest (COI) determination process.

In their applications to become approved, verifiers must provide information to the California Registry about their organizational relationships and internal structures for identifying potential conflicts of interest (organizational COI). Then, on an individual basis, the California Registry will review any pre-existing relationship between a verifier and participant and will assess the potential for conflict of interest (case-by-case COI) in conducting a verification. When the California Registry determines there is a low risk of COI, the participant and verifier can finalize negotiations of their contract. Following completion of a verification, the verifier must monitor their business relationships for the next year for situations that may create a COI (emerging COI), and notify the California Registry before entering into new business relationships with these participants.

This conflict of interest clause does not preclude a verifier from engaging in consulting services for other clients that participate in the California Registry for whom the verifier does not provide any verification activities.

Verifiers must submit an updated COI form each year, even if they have verified previous years' emissions reports for a participant.

As an added protection, a verifier may provide verification services to a California Registry participant for, at most, six consecutive years. After a six-year period, the California Registry participant must engage a different verifier. The original verifier may not provide verification services to that participant for three years. This three year hiatus begins with any lapse in providing annual verification services to a California Registry participant.

In the event that a verifier violates these conditions, the California Registry, in consultation with the State of California, and at its discretion, may disqualify an approved verifier for a period of up to five years.

Reporting and Verification Deadlines

You must submit your annual emissions report by June 30 of the year following the emissions year to the California Registry to initiate verification activities. Verification should be completed by October 31 of the year the report is submitted to the California Registry. In other words, a GHG emissions report for 2009 emissions should be submitted by June 30, 2010, and the verification process should be completed by October 31, 2010.

Reporting Deadline	June 30
Verification Deadline	October 31

Record Keeping and Retention

You should maintain any relevant records from which emissions results have been calculated. Such records may include, but are not be limited to, utility bills, fuel consumption records, emissions data, process data and schedules, and past reports. Although it is not possible to predict what any future regulatory regime may require regarding record keeping and retention, it is inadvisable for you to dispose of relevant records immediately after filing emissions reports. This would hinder any future verification or

review activities, placing you at a disadvantage in case of some need to re-estimate the emissions results.