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# Sample Greenhouse Gas Auditing of Supply Chains

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# **Greenhouse Gas Auditing of Supply Chains**

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# ***Greenhouse Gas Auditing of Supply Chains***

**A tool to help evaluate  
supplier compliance with  
common standards for GHG  
reporting**

# Users of This Guide Include

- **Providers of goods and services**
- **Transportation companies**
- **Logistics specialists**
- **Corporate sustainability officers**
- **Environmental compliance specialists**
- **Account managers**
- **And many more...**

# Features of This Guide

- **Structured to provide a procedural audit protocol**
- **Covers GHG Protocol corporate standards**
- **Includes supply chain requirements for Walmart, IBM and Proctor & Gamble**
- **Helps suppliers accurately report emissions**
- **Identifies exemptions and rule interactions**
- **Demonstrates leadership**

# Features of This Guide

- **Saves time and reduces compliance and audit costs**
- **Demonstrates due diligence**
- **Customizable to site-specific requirements**
- **Applicability tables help determine which requirements apply**
- **Pre-audit Preparation**
- **Rulebooks**
- **Scoresheets**

# Comprehensive Topic Areas

- **GHG Protocol Corporate Accounting and Reporting Standard**
- **GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard**
- **GHG Protocol Product Life Cycle Accounting and Reporting Standard**

# Comprehensive Topic Areas

- **GHG Protocol for Project Accounting**
- **Walmart Supplier Sustainability Assessment**
- **IBM Social and Environmental Management System Supplier Requirements**
- **Proctor & Gamble Supply Chain Environmental Sustainability Scorecard**



# Features – Applicability Tables

Use multi-level questions to quickly determine which sections of the rulebooks apply to specific facilities or operations

# Sample Applicability Table



GENERAL APPLICABILITY CHECKLIST	Applies	Exempt
<b>Rulebook A1: GHG Protocol Corporate Accounting and Reporting Standard</b>		
<p><b>RULEBOOK:</b> Does your entity intend to report entity-wide GHG emissions using the Corporate GHG Accounting and Reporting Standard (Corporate Standard) (revised March 2004)?</p> <p>NOTE: If you also participate in another voluntary or mandatory reporting program, you may incorporate those provisions into this program. Since stakeholder surveys of GHG emissions generally rely on GHG protocol methodologies (explicitly or implicitly), results of your evaluations following these methodologies will also help your organization reply to stakeholder surveys.</p>	<p>Y N q q</p>	
<b>Rulebook A2: GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard</b>		
<p><b>RULEBOOK:</b> Does your entity intend to report entity-wide GHG emissions using Corporate Value Chain (Scope 3) Accounting and Reporting Standard (October 2011) (Scope 3 Standard)?</p> <p>NOTE: If you also participate in another voluntary or mandatory reporting program, you may incorporate those provisions into this program. Since stakeholder surveys of GHG emissions generally rely on GHG protocol methodologies (explicitly or implicitly), results of your evaluations following these methodologies will also help your organization reply to stakeholder surveys.</p>	<p>Y N q q</p>	
<b>Rulebook A3: GHG Protocol Product Life Cycle Accounting and Reporting Standard</b>		
<p><b>RULEBOOK:</b> Does your entity intend to report GHG emissions using Product Life Cycle Accounting and Reporting Standard (October 2011) (Product Standard)?</p> <p>NOTE: If you also participate in another voluntary or mandatory reporting program, you may incorporate those provisions into this program. Since stakeholder surveys of GHG emissions generally rely on GHG protocol methodologies (explicitly or implicitly), results of your evaluations following these methodologies will also help your organization reply to stakeholder surveys.</p>	<p>Y N q q</p>	
<b>Rulebook A4: GHG Protocol for Project Accounting</b>		

# Features – Pre-audit Preparation

**Lists materials to be reviewed or prepared before conducting an audit**

# Sample Pre-audit Preparation

## GREENHOUSE GAS AUDITING OF SUPPLY CHAINS



### PART 2: PRE-AUDIT PREPARATION

#### Items to consider getting in advance

- Emissions inventory, and list of air emissions sources and their permit(s).

#### Items to have entity personnel prepare or gather in advance

- Records of previous GHG emissions evaluations, reports and audits.
- Records of policies and policy-setting within the entity relating to GHG evaluation, management and reporting.
- Records of an analysis of entity organizational elements and activities, specifying “boundaries” of business units and activities, assigning “ownership” of each, and evaluating sources of GHG emissions.
- Records of internal information collection and review, relating to the establishment of an appropriate base year for GHG emissions tracking purposes.
- Purchasing and use records for fossil fuels, GHGs (at least the required 6, and others if included), and carbon- and GHG-emitting product inputs, including invoices from electricity and natural gas service providers.
- For entities evaluating their own supply chains: purchasing and use records for fossil fuels, industrial GHGs, and carbon- and other GHG-emitting product inputs, including invoices from electricity and natural gas service providers.
- For suppliers: records of purchases, transfers, sales, imports and exports of fossil fuels and GHGs, and of goods and services sold to other entities as inputs to customer entities’ activities.
- Emissions inventory, identifying sources of conventional air pollutants and GHGs, if applicable. Inventory of associated processes and equipment.

# Features – Rulebooks

**Provide a comprehensive set of regulatory requirement statements, plus detailed guidance on compliance issues and inspection procedures**

# Sample Rulebook

## GREENHOUSE GAS AUDITING OF SUPPLY CHAINS



### PART 3: RULEBOOK

#### Part A2: GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

*The GHG Protocol’s Product Corporate Value Chain (Scope 3) Accounting and Reporting Standard (referred to below as the “Scope 3 Standard”) provides methods for entities to prepare and report “Scope 3” GHG emissions that are not under the direct control of a reporting entity, but nevertheless occur in its value chain. These can include emissions from upstream (i.e., from suppliers) and downstream (i.e., from end users, and from waste management and disposal). (Scope 3 Standard, Chapter 1.2)*

*NOTE: Although there presently are no legal requirements for any organization to use the Scope 3 Standard, an organization that chooses to use it must do certain things (noted in this part of the rulebook as “must”) in order to claim it conforms to this Standard, and may also choose to follow recommendations provided within the Standard. In addition, voluntary registries, governmental mandates, and private entity supply chain surveys generally base their requirements on the GHG Protocol Initiative’s Corporate Accounting and Reporting Standard (Corporate Standard) (see part [AI](#) of the rulebook for this module). A reporting entity can prepare to meet those requirements by addressing this Standard.*

#### 1. Establishing Goals and Principles for Accounting for Scope 3 GHG Emissions

**1.1** Each reporting entity must ensure that its GHG emissions evaluation and reporting activities are designed to further the entity’s specified goals as recommended by the Scope 3 Standard. (Scope 3 Standard, Chapter 2)

##### Guide Note

- Verify that the entity links its GHG emissions evaluation and reporting activities to its goals (Scope 3 Standard, Chapter 2).

NOTE: For example, the Scope 3 Standard notes that entities frequently cite the following goals (Scope 3 Standard, Chapter 2):

- Identify and understand risks and opportunities associated with value chain emissions.
- Identify GHG reduction opportunities, set reduction targets, and track performance.
- Engage value chain partners in GHG management.
- Enhance stakeholder information and corporate reputation through public reporting.

# Features – Scoresheets

**Enable quick recording of a facility's compliance status for each requirement**

**Scoresheets are customizable**

# Sample Scoresheet

## GREENHOUSE GAS AUDITING OF SUPPLY CHAINS

### PART 4: SCORESHEET

#### Part A2: GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

SITE:

DATE:

<b>1.</b>	<b>Establishing Goals and Principles for Accounting for Scope 3 GHG Emissions</b>	N/A	Complies	Does not comply
<b>1.1</b>	Each reporting entity must ensure that its GHG emissions evaluation and reporting activities are designed to further the entity's specified goals as recommended by the Scope 3 Standard. (Scope 3 Standard, Chapter 2)	q	q	q
<b>1.2</b>	Each reporting entity must follow specified GHG accounting and reporting principles. (Scope 3 Standard, Chapter 4)	q	q	q
<b>2.</b>	<b>Setting Boundaries for Scope 3 Activities to be Evaluated and Reported</b>	N/A	Complies	Does not comply
<b>2.1</b>	Each reporting entity must account for all Scope 3 GHG emissions, and disclose and justify any exclusions. (Scope 3 Standard, Chapter 6)	q	q	q
<b>3.</b>	<b>Collecting Data</b>	N/A	Complies	Does not comply
<b>3.1</b>	Each reporting entity must collect data for all activities within Scope 3 boundaries, and follow the recommended standards for doing so. (Scope 3 Standard, Chapter 7)	q	q	q
<b>4.</b>	<b>Allocating Emissions</b>	N/A	Complies	Does not comply
<b>4.1</b>	Each reporting entity that receives or creates data involving activities with multiple inputs and/or multiple outputs must allocate associated GHG emissions among such activities in order to assign emissions appropriately. (Scope 3 Standard, Chapter 8)	q	q	q



# Formats

- **Online single-user**
- **Online multi-user**
- **CD**
- **Multi-user through risk management systems**

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year**

**Detailed Release Notes  
are included with each update**

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Supply Chains***

# GREENHOUSE GAS AUDITING OF SUPPLY CHAINS

## PART 3: RULEBOOK

### Part A4: GHG Protocol for Project Accounting

*The GHG Protocol for Project Accounting (referred to below as “Project Protocol”) is designed to provide specific principles, concepts, and methods for quantifying and reporting GHG reductions (i.e., decreases in emissions, or increases in removals and/or storage) from climate change mitigation projects (referred to as “GHG projects”). To do so, it sets forth standards for defining GHG project scopes, and for accounting for and reporting the impacts of GHG projects. Entities that comply with the Project Protocol thereby prepare reliable accountings and reports, which can be relied upon when determining the project effects. The Project Protocol refers to these reporting entities as the “project developers.”*

*NOTE: Although there presently are no legal requirements to report using the Project Protocol, a project developer (reporting entity) that does so must do certain things (noted in this part of the rulebook as “must”) in order to demonstrate conformity with the Protocol. The Project Protocol provides binding and non-binding guidance, and further recommendations for additional steps that an entity may take.*

#### 1. Defining the GHG Assessment Boundary

- 1.1** Each project developer must define and report an assessment boundary for each GHG project, in compliance with specified requirements. (Project Protocol, Chapter 5)

**Guide Note**

- Verify that the project developer defines and reports an assessment boundary, in compliance with specified requirements (Project Protocol, Chapter 5).

- 1.2** Each project developer must identify each project activity associated with the GHG project. (Project Protocol, Chapter 5, Section 5.1)

**Guide Note**

- Verify that the project developer identifies each project activity associated with the GHG project, in compliance with provisions of the Project Protocol (Project Protocol, Chapter 5, Section 5.1).

*NOTE: The Project Protocol describes a project activity as a “specific action or intervention targeted at changing GHG emissions, removals, or storage. It may include modifications to existing production, process, consumption, service, delivery or management systems, as well as the introduction of new systems” (Project Protocol, Chapter 2, Section 2.2).*

- 1.3** Each project developer must identify all primary effects related to each project activity (Project Protocol, Chapter 5, Section 5.2).

**Guide Note**

- Verify that the project developer identifies all primary effects related to each project activity. The Project Protocol identifies six generic types of primary effects (Project Protocol, Chapter 5, Section 5.2):
  - reduction in combustion emissions from generating grid-connected electricity;
  - reduction in combustion emissions from generating energy or off-grid electricity, or from flaring;
  - reductions in industrial process emissions from a change in industrial activities or management practices;
  - reductions in fugitive emissions;
  - reductions in waste emissions; and

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- increased storage or removals of CO<sub>2</sub> by biological processes.

### **1.4 Each project developer must consider all secondary effects related to each project activity. (Project Protocol, Chapter 5, Section 5.3)**

#### **Guide Note**

- Verify that the project developer considers all secondary effects related to each project activity. These may include positive and negative effects, may be one-time or ongoing, and may be upstream or downstream. Secondary effects typically are small in comparison to the primary effect, but may be large and negative enough to render the project activity unviable as a GHG reduction effort. Therefore, the Project Protocol recommends that project developers consider the type and magnitude of secondary effects before proceeding with rest of the Project Protocol (Project Protocol, Chapter 5, Section 5.3).

### **1.5 Each project developer must estimate the relative magnitude of all secondary effects. (Project Protocol, Chapter 5, Section 5.4)**

#### **Guide Note**

- Verify that the project developer estimates the relative magnitude of all secondary effects, as the first step to determining whether they are significant. The Project Protocol recommends that project developers apply conservative assumptions discusses several methodologies for doing so (Project Protocol, Chapter 5, Section 5.4):
  - using default or existing data;
  - using emission factors; and
  - undertaking a market assessment using economic modeling.

### **1.6 Each project developer must assess the significance of all secondary effects, and allow the exclusion of insignificant effects. (Project Protocol, Chapter 5.5)**

#### **Guide Note**

- Verify that the project developer assesses the significance of all secondary effects, including their magnitude relative to the primary effect, and the likelihood and magnitude of any market response (Project Protocol, Chapter 5.5).

## **2. Selecting a Baseline Procedure**

### **2.1 Each project developer must select and justify the choice of baseline procedure used to estimate baseline emissions, for all primary effects associated with a project activity. (Project Protocol, Chapter 6)**

#### **Guide Note**

- Verify that the project developer selects and justifies the choice of baseline procedure used to estimate baseline emissions, for each primary effect associated with a project activity. The Project Protocol provides discussions three options (Project Protocol, Chapter 6):
  - performance standard procedure;
  - project-specific procedure; and
  - combination of performance standard and project-specific procedures.

## **3. Identifying the Baseline Candidates**

### **3.1 Each project developer must develop a complete list of baseline candidates that will be used in the baseline procedures to represent possible alternatives for each project activity. (Project Protocol, Chapter 7)**

#### **Guide Note**

- Verify that the project developer follows the required steps set forth in Chapter 7 (see also, paragraphs 3.2 – 3.7) (Project Protocol, Chapter 7).

- 3.2** Each project developer must define the product or service provided by the project activity. (Project Protocol, Chapter 7, Section 7.1)

**Guide Note**

- Verify that the project developer defines the product or service provided by the project activity. The Project Protocol states that the baseline candidate must provide identical or nearly identical products or services compared to the project activity being reported (Project Protocol, Chapter 7, Section 7.1).

- 3.3** Each project developer must identify possible types of baseline candidates. (Project Protocol, Chapter 7, Section 7.2)

**Guide Note**

- Verify that the project developer identifies possible types of baseline candidates. The Project Protocol provides guidance for doing so (Project Protocol, Chapter 7, Section 7.2).

- 3.4** Each project developer must define and justify the geographic area and the temporal range used to identify baseline candidates. (Project Protocol, Chapter 7, Section 7.3)

**Guide Note**

- Verify that the project developer defines and justifies the geographic area and the temporal range used to identify baseline candidates. The Project Protocol provides guidance for doing so (Project Protocol, Chapter 7, Section 7.3).

- 3.5** Each project developer to define and justify any other criteria used to identify baseline candidates. (Project Protocol, Chapter 7, Section 7.4)

**Guide Note**

- Verify that the project developer defines and justifies any other criteria used to identify baseline candidates. The Project Protocol provides guidance for doing so, and identifies “legal requirements” and “common practice” as two examples (Project Protocol, Chapter 7, Section 7.4).

- 3.6** Each project developer must identify a final list of baseline candidates. (Project Protocol, Chapter 7, Section 7.5)

**Guide Note**

- Verify that the project developer identifies a final list of baseline candidates. The Project Protocol provides guidance for doing so (Project Protocol, Chapter 7, Section 7.5).

- 3.7** Each project developer must identify baseline candidates that are representative of common practice (for the project-specific baseline procedure). (Project Protocol, Chapter 7, Section 7.6)

**Guide Note**

- Verify that the project developer identifies baseline candidates that are representative of common practice (for the project-specific baseline procedure). The Project Protocol provides guidance for doing so (Project Protocol, Chapter 7, Section 7.6).

## **4. Estimating Baseline Emissions**

- 4.1** Each project developer must identify a baseline scenario and estimate baseline emissions, using either a project-specific procedure (see paragraph 4.2) or a performance standard procedure (see paragraph 4.3), using specified approaches. (Project Protocol, Chapters 8 – 9)

**Guide Note**

- Verify that the project developer identifies a baseline scenario, using one of the alternative approaches set forth in the Project Protocol (see paragraphs 4.2 and 4.3) (Project Protocol, Chapters 8 – 9).

## Greenhouse Gas Auditing of Supply Chains Rulebook Part A4

### 4.2 Each project developer can meet its responsibility to identify a baseline scenario and estimate baseline emissions by using a project-specific procedure. (Project Protocol, Chapter 8)

#### Guide Note

- Verify whether the project developer identifies a baseline scenario, using a project-specific procedure (Project Protocol, Chapter 8).  
NOTE: The Project Protocol defines “baseline scenario” as “a hypothetical description of what would have most likely occurred in the absence of any considerations about climate change mitigation.”
- If the project developer identifies a baseline scenario and estimate of baseline emissions, verify that the project developer performs a comparative assessment of barriers (e.g., financial and budgetary, technological, infrastructure and market structure, institutional, and resource), including the following required elements (Project Protocol, Chapter 8):
  - identify all barriers that would affect decisions to implement the project activity or any of the baseline candidates;
  - identify barriers to the continuation of current activities; and
  - assess the relative importance of the identified barriers for each alternative.
- If the project developer identifies a baseline scenario and estimate of baseline emissions, verify that the project developer identifies and justifies the baseline scenario, including the following required elements (Project Protocol, Chapter 8, Section 8.2):
  - explain the significance of any barriers that affect the project activity and how they will be overcome;
  - identify the baseline scenario, using the results of the comparative assessment of barriers if possible. If this is not possible, then either identify the baseline scenario as the viable alternative with the greatest net reduction on GHG emissions or the greatest net benefits excluding GHG emissions benefits; and
  - justify the identified baseline scenario.
- If the project developer identifies a baseline scenario and estimate of baseline emissions, verify that the project developer estimates baseline emissions, using assumptions, calculations, and emission factors specific to the identified baseline scenario (Project Protocol, Chapter 8, Section 8.3).

### 4.3 Each project developer can meet its responsibility to identify a baseline scenario and estimate baseline emissions by using a performance standard procedure. (Project Protocol, Chapter 9)

#### Guide Note

- Verify whether the project developer identifies a baseline scenario, by applying a performance standard procedure to the GHG emission rates of the baseline candidates identified in section 3 of this part of the rulebook (Project Protocol, Chapter 9).
- If the project developer applies a performance standard procedure, verify that the project developer selects and reports an appropriate performance metric(s), depending on the type of project activity and the number of relevant inputs used by the baseline candidates. The Project Protocol provides guidance for doing so (Project Protocol, Chapter 9, Section 9.1).
- If the project developer applies a performance standard procedure, verify that the project developer calculates and reports the GHG emission rate for each baseline candidate. The Project Protocol provides guidance for doing so, using production-based performance standards and/or time-based-performance standards (Project Protocol, Chapter 9, Section 9.2).
- If the project developer applies a performance standard procedure, verify that the project developer calculates and reports the GHG emission rate under at least four different stringency levels, as specified in the Project Protocol. The Project Protocol provides guidance for doing so (Project Protocol, Chapter 9, Section 9.3).
- If the project developer applies a performance standard procedure, verify that the project developer selects and reports an appropriate stringency level from those reviewed. The Project Protocol provides guidance for doing so (Project Protocol, Chapter 9, Section 9.4).
- If the project developer applies a performance standard procedure, verify that the project developer estimates baseline emissions, applying specified methods to the production-based and/or time-based performance standards. The Project Protocol provides guidance for doing so (Project Protocol, Chapter 9, Section 9.5).

## **5. Monitoring and Quantifying GHG Reductions**

**5.1** Each project developer must create a plan for monitoring GHG emissions and baseline parameters related to each project activity's GHG effects, incorporating specified elements. (Project Protocol, Chapter 10, Section 10.1)

**Guide Note**

- Verify that the project developer creates a plan for monitoring GHG emissions and baseline parameters related to each project activity's GHG effects, and that the plan provides for the following (Project Protocol, Chapter 10, Section 10.1):
  - monitoring GHG emissions from all GHG sources and sinks related to primary and significant secondary effects within the GHG assessment boundary;
  - monitoring any data related to assumptions underlying baseline emission estimates (i.e., baseline parameters); and
  - describing data storage and quality assurance/quality control (QA/QC) measures.

**5.2** Each project developer must quantify GHG reductions for the GHG project, following specified steps. (Project Protocol, Chapter 10, Section 10.2)

**Guide Note**

- Verify that the project developer uses the following steps to quantify GHG reductions for the GHG project (Project Protocol, Chapter 10, Section 10.2):
  - identify the time period over which GHG reductions will be quantified; and
  - using monitoring data, quantify GHG reductions for the GHG project on a periodic basis. The Project Protocol provides recommended formulae for doing so.

## **6. Reporting GHG Reductions**

**6.1** Each project developer must report GHG reductions associated with the GHG project, including specified information. (Project Protocol, Chapter 11)

**Guide Note**

- Verify that the project developer reports GHG information specified in the Project Protocol (Project Protocol, Chapter 11).
- Verify that the project developer reports a description of the GHG project, including the following information (Project Protocol, Chapter 11, Section 11.1):
  - name of the GHG project;
  - names and contact details of project developers, including any significant intermediaries;
  - reason for quantifying the GHG reductions and their anticipated use—e.g., internal company strategy, meeting targets in a voluntary or mandatory GHG program;
  - short description of the GHG project and of the products or services that its project activities will provide, including type of technology employed by the GHG project, where relevant;
  - if the GHG project is part of a larger initiative, a brief summary of the overall initiative, including any other GHG projects in this larger initiative;
  - geographic location, including whether the GHG project involves activities or effects in more than one political jurisdiction;
  - start date of the GHG project, and the date when GHG reductions are first generated;
  - expected operational life of the GHG project;
  - valid time length of the baseline scenario or performance standard for each project activity, and its justification; and
  - general market and regulatory conditions for the products or services provided by each project activity.
- Verify that the project developer reports the following information about the GHG assessment boundary (Project Protocol, Chapter 11, Section 11.2):
  - each project activity associated with the GHG project;
  - primary effect(s) resulting from each project activity;
  - all significant secondary effects resulting from each project activity; and
  - justifications for excluding any secondary effects and why they are not significant.



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- Verify that the project developer reports the following information about baseline emissions for each project activity and its primary effect (Project Protocol, Chapter 11, Section 11.3):
  - all identified baseline candidates; and
  - project-specific or performance standard based baseline emissions estimate.
- Verify that the project developer reports the estimated GHG reductions for the GHG project (Project Protocol, Chapter 11, Section 11.4).
- Verify that the project developer reports a monitoring plan addressing all GHG sources or sinks within the GHG assessment boundary, including the following elements (Project Protocol, Chapter 11, Section 11.5):
  - procedures for collecting data necessary to determine actual GHG emissions or removals for each project activity (and to evaluate whether assumptions concerning the project activity remain valid), frequency of monitoring related to each GHG source or sink, and assessment of data collected (reliability, etc.);
  - procedures that will be followed to collect the data necessary to estimate (and update assumptions about) baseline emissions, as well as the frequency of monitoring related to each GHG source or sink and assessments of data associated with any collected data; and
  - data collection and storage system, including:
    - 1) data report format, reporting frequency, and length of time records are archived;
    - 2) data transmission, storage, and backup procedures and strategies for identifying and coping with lost or poor-quality data;
    - 3) entity (or entities) responsible for measurement and data collection procedures; and
    - 4) QA/QC procedures to be implemented for measurement and data collection procedures (e.g., site audits, calibration, central data control, site technician reminders, maintenance procedures, service sheets).
- Verify that the project developer produces annual monitoring and quantification reports that provide the following (Project Protocol, Chapter 11, Section 11.6):
  - confirmation that the GHG project has been implemented as planned;
  - any updated or revised assumptions;
  - any changes to the monitoring plan; and
  - quantification of GHG reductions for the GHG project based on actual monitored GHG emissions data.

# GREENHOUSE GAS AUDITING OF SUPPLY CHAINS

## PART 4: SCORESHEET

### Part A4: GHG Protocol for Project Accounting

SITE:

DATE:

<b>1. Defining the GHG Assessment Boundary</b>		N/A	Complies	Does not comply
<b>1.1</b>	Each project developer must define and report an assessment boundary for each GHG project, in compliance with specified requirements. (Project Protocol, Chapter 5)	q	q	q
<b>1.2</b>	Each project developer must identify each project activity associated with the GHG project. (Project Protocol, Chapter 5, Section 5.1)	q	q	q
<b>1.3</b>	Each project developer must identify all primary effects related to each project activity (Project Protocol, Chapter 5, Section 5.2).	q	q	q
<b>1.4</b>	Each project developer must consider all secondary effects related to each project activity. (Project Protocol, Chapter 5, Section 5.3)	q	q	q
<b>1.5</b>	Each project developer must estimate the relative magnitude of all secondary effects. (Project Protocol, Chapter 5, Section 5.4)	q	q	q
<b>1.6</b>	Each project developer must assess the significance of all secondary effects, and allow the exclusion of insignificant effects. (Project Protocol, Chapter 5.5)	q	q	q
<b>2. Selecting a Baseline Procedure</b>		N/A	Complies	Does not comply
<b>2.1</b>	Each project developer must select and justify the choice of baseline procedure used to estimate baseline emissions, for all primary effects associated with a project activity. (Project Protocol, Chapter 6)	q	q	q
<b>3. Identifying the Baseline Candidates</b>		N/A	Complies	Does not comply
<b>3.1</b>	Each project developer must develop a complete list of baseline candidates that will be used in the baseline procedures to represent possible alternatives for each project activity. (Project Protocol, Chapter 7)	q	q	q
<b>3.2</b>	Each project developer must define the product or service provided by the project activity. (Project Protocol, Chapter 7, Section 7.1)	q	q	q
<b>3.3</b>	Each project developer must identify possible types of baseline candidates. (Project Protocol, Chapter 7, Section 7.2)	q	q	q
<b>3.4</b>	Each project developer must define and justify the geographic area and the temporal range used to identify baseline candidates. (Project Protocol, Chapter 7, Section 7.3)	q	q	q
<b>3.5</b>	Each project developer to define and justify any other criteria used to identify baseline candidates. (Project Protocol, Chapter 7, Section 7.4)	q	q	q
<b>3.6</b>	Each project developer must identify a final list of baseline candidates. (Project Protocol, Chapter 7, Section 7.5)	q	q	q

**Greenhouse Gas Auditing of Supply Chains Scoresheet Part A4**

3.7 Each project developer must identify baseline candidates that are representative of common practice (for the project-specific baseline procedure). (Project Protocol, Chapter 7, Section 7.6) q q q

<b>4. Estimating Baseline Emissions</b>	N/A	Complies	Does not comply
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4.1 Each project developer must identify a baseline scenario and estimate baseline emissions, using either a project-specific procedure (see paragraph 4.2) or a performance standard procedure (see paragraph 4.3), using specified approaches. (Project Protocol, Chapters 8 – 9) q q q

4.2 Each project developer can meet its responsibility to identify a baseline scenario and estimate baseline emissions by using a project-specific procedure. (Project Protocol, Chapter 8) q q q

4.3 Each project developer can meet its responsibility to identify a baseline scenario and estimate baseline emissions by using a performance standard procedure. (Project Protocol, Chapter 9) q q q

<b>5. Monitoring and Quantifying GHG Reductions</b>	N/A	Complies	Does not comply
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5.1 Each project developer must create a plan for monitoring GHG emissions and baseline parameters related to each project activity’s GHG effects, incorporating specified elements. (Project Protocol, Chapter 10, Section 10.1) q q q

5.2 Each project developer must quantify GHG reductions for the GHG project, following specified steps. (Project Protocol, Chapter 10, Section 10.2) q q q

<b>6. Reporting GHG Reductions</b>	N/A	Complies	Does not comply
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6.1 Each project developer must report GHG reductions associated with the GHG project, including specified information. (Project Protocol, Chapter 11) q q q

**END OF SCORESHEET (PART A4)**

**Thank You**  
for reviewing this sample of  
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# Contact Information

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- Visit: [www.stpub.com](http://www.stpub.com)

# Related Publications

- ***US Federal Mandatory Greenhouse Gas Emissions Reporting Audit Protocol***
- ***Environmental Auditing: Federal Compliance Guide***
- ***Environmental State Differences Summaries and Checklists***

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