WAC 173-446-535 Requirements for offset verification services. (1) Rotation of verification bodies. An offset project shall have no more than any six out of nine consecutive reporting periods verified by the same verification body or offset verification team member(s), unless otherwise specified. The rotation requirements in this section are applied between the offset project operator, the authorized project designee, if applicable, any technical consultant(s) used by the offset project operator or authorized project designee, if applicable, and the verification body and offset verification team member(s) on an offset project basis.

(2) Ozone depleting substances offset projects.

(a) Neither a verification body nor an offset verification team member may conduct offset verification services for more than any six out of nine consecutive offset projects developed by the following:

(i) Any given offset project operator;

(ii) Any authorized project designee on behalf of such an offset project operator; or

(iii) Any technical consultant(s) used by the offset project operator or its authorized project designee(s).

(b) For ozone depleting substances offset projects, the order of consecutive projects is determined by the project commencement dates. For purposes of this provision, an offset project is defined by any activities reported in an offset project data report, and is applied to offset projects listed by the offset project operator and authorized project designee, if applicable.

(3) Reforestation offset projects and urban forest offset projects.

(a) An offset project operator or authorized project designee that has deferred the second verification for six to 12 years pursuant to WAC 173-446-530(3) may have up to 13 offset project data reports verified by the same verification body and offset verification team member(s).

(b) If an offset project operator or authorized project designee has not deferred the second verification for six or more years, the following requirements for rotation of verification bodies and offset verification team member(s) shall apply.

(i) An offset project operator or authorized project designee may contract with a previously contracted verification body or offset verification team member(s) only if at least three consecutive offset project data reports for the offset project have been verified by a different verification body(ies) and offset verification team member(s) before the previously contracted verification body and offset verification team member(s) can be selected again.

(ii) When rotating verification bodies and offset verification team members under this subsection, the rotation requirements must also apply to any technical consultant(s) used by the offset project operator or authorized project designee, if applicable.

(4) Offset verification services. Offset verification services shall be subject to the following requirements.

(a) Notice of offset verification services for offset projects. Before offset verification services may begin, the offset project operator or authorized project designee must submit the offset project data report to ecology or an offset project registry, as applicable, and the verification body must submit a notice of offset verification services to ecology and an offset project registry, if applicable.

(i) The verification body may begin offset verification services for the offset project operator or authorized project designee 10 cal-

endar days after the notice for offset verification services is received by ecology and the offset project registry, if applicable.

(ii) The verification body may not conduct the site visit until at least 15 calendar days after the notice for offset verification services is received by ecology and the offset project registry, if applicable. If a verification is being audited by ecology or by an offset project registry and if ecology or the offset project registry notify the verification body of the audit in writing within five business days of receiving the notice for offset verification services, the verification body may not conduct the site visit until at least 40 calendar days after the notice for offset verification services is received by ecology and the offset project registry, if applicable, unless each auditing party approves in writing an earlier site visit date.

(b) The notice of offset verification services must include the following information:

(i) The offset project name and its identification numbers, the version of the applicable compliance offset protocol under which the offset project is reporting, indication of whether a single or multiple reporting periods will receive offset verification services, the reporting period start and end dates, and the crediting period start date;

(ii) A list of staff who will be designated to provide offset verification services as part of an offset verification team, including the names of each designated staff member, the lead verifier, independent reviewer, all subcontractors, and a description of the roles and responsibilities each team member will have during the offset verification process;

(iii) Documentation that the designated members of the offset verification team have the skills required to provide offset verification services for the offset project operator or authorized project designee, including documentation showing that at least one offset verification team member is accredited by ecology as an offset project specific verifier for an offset project of that type; and

(iv) General information about the offset project operator or authorized project designee, including:

(A) The name of the offset project operator or authorized project designee, and contact information, including mailing address, telephone number, and email address;

(B) The offset project boundary or the portion(s) thereof that will be subject to offset verification services;

(C) The date(s) of on-site visits, with contact information; and

(D) A brief description of expected offset verification services to be performed, including the expected date for submitting the offset verification statement to ecology or the offset project registry.

(c) If any information submitted pursuant to this subsection changes after the notice for offset verification services is submitted to ecology and the offset project registry, if applicable, the verification body must notify ecology and the offset project registry, as applicable, by submitting an updated notice of offset verification services within 10 business days.

(i) If the verification body has been notified by ecology or the offset project registry of an audit for the relevant verification, then the verification body must notify the auditing party at least two business days prior to a revised start date for offset verification services and at least 15 business days prior to a revised site visit

date(s), unless each auditing party approves in writing an earlier date.

(ii) If ecology and the offset project registry, if applicable, request revisions to the notice of offset verification services, the verification body must resubmit the revised notice of offset verification services within 10 business days of such request, or if there is a reason the verification body cannot submit the revisions within 10 business days, the verification body must communicate in writing to ecology and the offset project registry, if applicable, as to the reasons why and get approval from the offset project registry or ecology for an extension.

(d) Offset verification services must include the following:

(i) Offset verification plan. The offset project operator or authorized project designee must submit the following information, which is necessary to develop an offset verification plan, to the offset verification team:

(A) Information to allow the offset verification team to develop a general understanding of offset project boundaries, operations, project baseline emissions, and reporting period GHG emission reductions and GHG removal enhancements;

(B) Information regarding the training or qualifications of personnel involved in developing the offset project data report;

(C) The name and date of the applicable compliance offset protocol used to quantify and report project baselines, GHG emission reductions, GHG removal enhancements, and other data as required in the applicable compliance offset protocol; and

(D) Information about any data management system, offset project monitoring system, and models used to track project baselines, GHG emission reductions, GHG removal enhancements, and other data required in the applicable compliance offset protocol.

(ii) Timing of offset verification services. The offset verification plan shall also include the following information:

(A) Dates of proposed meetings and interviews with personnel related to the offset project;

(B) Dates of proposed site visits;

(C) Types of proposed document and data reviews; and

(D) Expected date for completing offset verification services.

(iii) Planning meetings with the offset project operator or authorized project designee. The offset verification team must discuss with the offset project operator or authorized project designee the scope of the offset verification services and request any information and documents needed for initiating offset verification services.

(A) The offset verification team must review the documents submitted and plan and conduct a review of original documents and supporting data for the offset project data report. Information regarding planning meetings may be included in the offset verification plan, but is not required.

(B) Any discussions or meetings to secure an offset verification services contract or to collect preliminary project documents to bid the offset verification services may occur prior to submitting the notice of offset verification services.

(iv) Site visits for offset projects.

(A) For a nonsequestration offset project, at least one accredited offset verifier in the offset verification team, including the offset project specific verifier, must make at least one site visit for each reporting period that an offset project data report is submitted, except for those nonsequestration offset projects for which

the offset project data reports qualify for a two-year offset verification period. In this case, at least one offset verifier in the offset verification team, including the offset project specific verifier, must make a site visit each time offset verification services are performed; offset verification services for nonsequestration offset projects would include one or two reporting periods, depending on whether verification is eligible to be deferred.

(B) For ozone depleting substances and livestock offset projects, if the project is no longer in operation and all destruction devices, metering and monitoring equipment has been removed, the site visit can occur at the offices of the offset project operator, or authorized project designee. Such a site visit cannot be used for reducing the invalidation time frame.

(C) For a forest or urban forest offset project, at least one accredited offset verifier in the offset verification team, including the offset project specific verifier, must make a site visit every year that offset verification services are provided, except for those offset projects approved for less intensive verification, for which a site visit must be performed at least once every six years.

(D) A site visit is also required after the first reporting period of an offset project under a compliance offset protocol and after the first reporting period for each renewed crediting period under a compliance offset protocol. Any site visit performed under this subsection must be conducted after the offset project operator or authorized project designee submits its offset project data report to ecology or an offset project registry, as applicable.

(v) Scope of review. During the required verification, the offset verification team member(s) must conduct the following reviews, and document or explain how each requirement was fulfilled in the detailed verification report:

(A) During the initial verification conducted following the first reporting period of the crediting period, the offset verification team must complete all of the following requirements, either during the required site visit or as part of a desk review:

(I) Review the information submitted for listing and determine if it is complete and accurate;

(II) Assess whether the offset project meets the requirements for additionality set forth in WAC 173-446-510 (1)(d) and that it meets all the requirements set forth in the applicable compliance offset protocol pursuant to WAC 173-446-510 (1)(a);

(III) Assess whether the offset project boundary is appropriately defined;

(IV) Review project baseline calculations and modeling;

(V) Assess the operations, functionality, data control systems, and GHG measurement and monitoring techniques; and

(VI) Assess whether all applicable eligibility criteria to design, measure, establish the chain of custody, and monitor the offset project conforms to the requirements of the applicable compliance offset protocol.

(VII) All criteria pertaining to the eligibility of the offset project must be assessed during the first site visit in the first reporting period of each crediting period. All eligibility criteria must be met and are not subject to sampling. If any of the eligibility criteria are not met, the project would be ineligible for crediting and receive an adverse offset verification statement.

(B) During the initial verification conducted following the first reporting period of the crediting period and each subsequent verifica-

tion, the offset verification team must complete all of the following requirements, either during the required site visit or as part of a desk review:

(I) Check that all offset project boundaries, GHG emissions sources, GHG sinks, and GHG reservoirs in the applicable compliance offset protocol are identified appropriately;

(II) Review and understand the data management systems used by the offset project operator or authorized project designee to track, quantify, and report GHG emission reductions, GHG removal enhancements, or other data required in the applicable compliance offset protocol. This includes reviewing data collection processes and procedures, sampling techniques and metering accuracy, quality assurance/quality control processes and procedures, and missing data procedures. The offset verification team member(s) must evaluate the uncertainty and effectiveness of these systems;

(III) Interview key personnel involved in collecting offset project data and preparing the offset project data report;

(IV) Make direct observations of equipment for data sources and equipment supplying data for GHG emission sources in the sampling plan determined to be high risk;

(V) Review all chain of custody documents as required in the applicable compliance offset protocol, if any;

(VI) Review offset project operations to identify applicable GHG emissions sources, project emissions, GHG sinks, and GHG reservoirs required to be included and quantified in the offset project data report as required by the applicable compliance offset protocol. This must include a review of each type of GHG emissions source, GHG sink, and GHG reservoir to ensure that all GHG emissions sources, GHG sinks, and GHG reservoirs required to be reported for the offset project are properly included in the offset project data report;

(VII) Confirm the offset project conforms with all local, regional, state, or national environmental regulatory requirements, including health and safety regulations; and

(VIII) Collect and review any other information that, in the professional judgment of the team, is needed in the offset verification process;

(C) If the offset project is found by the offset verification team to not meet the requirements of this chapter, the offset project is ineligible to receive ecology offset credits or registry offset credits for some or all GHG reductions and GHG removal enhancements quantified and reported in the offset project data report.

(vi) An offset project operator or authorized project designee must make available to the offset verification team all information and documentation used to calculate and report project baseline and project GHG emissions, GHG emission reductions, and GHG removal enhancements and other information required by the applicable compliance offset protocol.

(vii) Sampling plan for offset project data reports. As part of confirming the offset project data report, the offset verification team must develop a sampling plan that meets the following requirements:

(A) The sampling plan must be based on a strategic analysis developed from document reviews and interviews to assess the likely nature, scale, and complexity of the offset verification services for an offset project operator or authorized project designee. The analysis must review the inputs for the development of the submitted offset project data report, the rigor and appropriateness of the GHG data

management systems, and the coordination within an offset project operator's or authorized project designee's organization to manage the operation and maintenance of equipment and systems used to develop the offset project data reports;

(B) The sampling plan must include a ranking of GHG emissions sources, GHG sinks, and GHG reservoirs within the offset project boundary by the amount of contribution to total project GHG emissions, GHG emission reductions, and GHG removal enhancements, and a ranking of GHG emissions sources, GHG sinks, or GHG reservoirs with the largest calculation uncertainty; and

(C) The sampling plan must include a qualitative narrative of uncertainty risk assessment in the following areas, as required in the applicable compliance offset protocol:

(I) Data acquisition equipment;

(II) Data sampling and frequency;

(III) Data processing and tracking;

(IV) Calculations of project baseline, project GHG emissions, GHG emission reductions, and GHG removal enhancements;

(V) Data reporting; and

(VI) Management policies or practices in developing offset project data reports.

(viii) After completing the analysis described in (d)(v) of this subsection, the offset verification team must include in the sampling plan a list that includes the following:

(A) GHG emissions sources, GHG sinks, and GHG reservoirs that will be targeted for document reviews to ensure conformance with the applicable compliance offset protocol and data checks as specified, and an explanation of why they were chosen;

(B) Methods used to conduct data checks for each GHG emissions source, GHG sink, and GHG reservoir; and

(C) A summary of the information analyzed in the data checks and document reviews conducted for each GHG emissions source, GHG sink, and GHG reservoir.

(ix) The sampling plan list must be updated and finalized prior to the completion of offset verification services. The final sampling plan must describe in detail how the GHG emissions sources, GHG sinks, and GHG reservoirs with identified risk, subject to data checks, were reviewed for accuracy.

The offset verification team must revise the sampling plan to describe tasks completed or needed to be completed by the offset verification team as relevant information becomes available and potential issues emerge of offset material misstatement or nonconformance with the requirements of the applicable compliance offset protocol and this chapter.

(x) Records retention.

(A) The verification body must retain the final sampling plan in paper, electronic, or other useable format for a period of not less than 15 years following the submission of each offset verification statement. The sampling plan must be made available at any time during offset verification services to ecology or the offset project registry, as applicable, within 10 calendar days of a request.

(B) The verification body must retain all materials received, reviewed, or generated to render an offset verification statement for an offset project operator or authorized project designee for 15 years following the submittal of each offset verification statement. The documentation must allow for a transparent review of how a verifica-

tion body reached its conclusion in the detailed verification report and offset verification statement.

(xi) Data checks for offset project data reports. To determine the reliability of the submitted offset project data report, the offset verification team must use data checks. Such data checks must focus first on the largest and most uncertain estimates of project baseline GHG emissions, project emissions, GHG emission reductions, and GHG removal enhancements. Specifically, the offset verification team must:

(A) Use data checks to ensure that the appropriate methodologies and GHG emission factors have been applied in calculating the project baseline and reporting period GHG emissions, project emissions, GHG emission reductions, and GHG removal enhancements as required by the applicable compliance offset protocol.

(B) Select GHG emissions sources, project emissions, GHG sinks, and GHG reservoirs for data checks based on their relative sizes and risks of offset material misstatement or nonconformance as indicated in the sampling plan;

(C) Use professional judgment in the number of data checks required for the offset verification team to conclude with reasonable assurance whether the offset project operator's or authorized project designee's total reported GHG emission reductions and GHG removal enhancements are free of offset material misstatement and the offset project data report otherwise conforms to the requirements of the applicable compliance offset protocol and this chapter. At a minimum, a data check must include the following:

(I) Tracing data in the offset project data report to its origin;

(II) Looking at the process for data compilation and collection;

(III) Reviewing all GHG inventory designs for GHG sources, GHG sinks, and GHG reservoirs, and sampling procedures, if applicable;

(IV) Recalculating baseline GHG emissions, project emissions, GHG emission reductions, and GHG removal enhancements estimates to check original calculations;

(V) Reviewing calculation methodologies used by the offset project operator or authorized project designee for conformance with the applicable compliance offset protocol and this chapter;

(VI) Reviewing meter and fuel analytical instrumentation calibration, if applicable; and

(VII) Reviewing the quantification from models approved for use in the applicable compliance offset protocol, if any; and

(D) Compare its own calculated results for the data checks conducted with the reported offset project data in order to confirm the extent and impact of any omissions and errors.

(I) Any discrepancies must be identified in the issues log.

(II) The comparison of data checks must also include a narrative to indicate which GHG emissions sources, GHG sinks, and GHG reservoirs were checked, the types and quantity of data that were evaluated for each GHG emissions source, GHG sink, and GHG reservoir, how the data checks were conducted including calculations, and any discrepancies that were identified.

(xii) Offset project data report modifications. Following the review by the offset verification team and prior to completion of an offset verification statement, the offset project operator or authorized project designee must make any possible improvements and fix correctable errors that affect GHG emissions reductions or GHG removal enhancements in the submitted offset project data report, and a re-

vised offset project data report must be submitted to ecology or the offset project registry, as applicable.

(A) The offset verification team shall use professional judgment in the identification of correctable errors, including whether differences are not errors but result from truncation or rounding. The offset verification team must document in the issues log the source of any difference identified, including whether the difference results in a correctable error.

(B) Correctable errors that, when summed, result in less than a three percent overstatement of the GHG emissions reductions or GHG removal enhancements do not need to be fixed. However, correctable errors subject to the three percent exception that are attributable to the offset project operator or authorized designee providing false or misleading facts, or withholding material information that could influence a decision by ecology still constitute violations for which the offset project operator and authorized project designee, if applicable, are subject to enforcement under WAC 173-446-610(4).

(C) The revised offset project data report must include all components required in WAC 173-446-525.

(D) The verification body must issue an adverse offset verification statement if the offset project operator or authorized project designee does not make all possible improvements and fix any correctable errors to the offset project data report, except as provided in (d)(xii)(B) of this subsection the verification body must issue an adverse offset verification statement.

(E) Documentation for all revised offset project data report submittals must be retained by the offset project operator or authorized project designee for 15 years following the submittal.

(xiii) To verify that the offset project data report is free of offset material misstatement, the offset verification team must make its own determination of GHG emission reductions or GHG removal enhancements relative to the project baseline using the data check(s) conducted pursuant to (d)(xi) of this subsection, and must determine whether there is reasonable assurance that the offset project data report does not contain an offset material misstatement, on a CO_2e basis. To assess conformance with this chapter and the applicable compliance offset protocol, the offset verification team must review the methods and factors used to develop the offset project data report for adherence to the requirements of this chapter and the applicable compliance offset protocol and ensure that all other requirements of this chapter are met.

(xiv) Issues log. The offset verification team must keep a log of any issues identified in the course of offset verification services that may affect determinations of offset material misstatement and nonconformance.

(A) The issues log must identify the section(s) of this chapter or the applicable compliance offset protocol related to the nonconformance, if applicable, and indicate whether the identified issues were corrected by the offset project operator or authorized project designee prior to completing the offset verification services.

(B) Any other concerns that the offset verification team has with the preparation of the offset project data report must be documented in the issues log. The issues log must indicate whether the identified issues could have any bearing on offset material misstatement or conformance.

(xv) Offset material misstatements.

(A) The offset verification team must conduct an assessment of offset material misstatement(s) related to net GHG emission reductions and GHG removal enhancements achieved in a given reporting period relative to the project baseline in that reporting period in metric tons of CO_2e.

(B) The offset verification team must determine whether the GHG emission reductions and GHG removal enhancements quantified and reported in the offset project data report contain an offset material misstatement using the following equation:

$$\textit{Percent error} = \frac{[\sum \textit{Discrepancies} + \sum \textit{Omissions} + \sum \textit{Misreporting}] \times 100\%}{\textit{Total Reported GHG Emission Reductions and GHG Removal Enhancements}}$$

Where:

"Discrepancies" means any differences between the reported value(s) for GHG sources, GHG sinks, and GHG reservoirs for the project baseline or project GHG emissions, and the verifier-calculated value(s) for a data source subject to data checks conducted by the offset verification team pursuant to subsection (4)(d)(xi) of this section. Any discrepancies so identified by the offset verification team must include a description of the positive or negative impact of the GHG source, GHG sink, or GHG reservoir on the total reported GHG emission reductions and GHG removal enhancements when input into the offset material misstatement equation.

"Omissions" means any GHG emission reductions or GHG removal enhancements associated with required GHG sources, GHG sinks, and GHG reservoirs for the project baseline or project GHG emissions, that the offset verification team concludes are required to be part of the offset project data report, but were not included by the offset project operator or authorized project designee in the offset project data report. Any omissions so identified by the offset verification team must include a description of the positive or negative impact of the omission on the total reported GHG emission reductions and GHG removal enhancements when input into the offset material misstatement equation.

"Misreporting" means any duplicative, incomplete, or otherwise inappropriate GHG emission reductions or GHG removal enhancements for required GHG sources, GHG sinks, and GHG reservoirs in the project baseline or project GHG emissions, that the offset verification team concludes should, or should not, be part of the offset project data report. Any misreporting so identified by the offset verification team must include a description of the positive or negative impact of the misreporting on the total reported GHG emission reductions and GHG removal enhancements when input into the offset material misstatement equation.

"Total reported GHG emission reductions and GHG removal enhancements" means the total net GHG emission reductions and GHG removal enhancements reported by the offset project operator or authorized project designee for an offset project data report relative to the project baseline for that offset project data report, in metric tons CO_2e.

(e) Offset verification services are not complete until ecology offset credits are issued for the GHG emission reductions and GHG removal enhancements reported in the offset project data report for which such verification services were provided. Offset verification services must include:

(i) Offset verification statement. Prior to completion of the offset verification services, the verification body must complete an offset verification statement for each offset project data report for which offset verification services were provided and submit the offset verification statement to the offset project operator or authorized project designee as well as ecology or the offset project registry, as applicable, by the verification deadline.

(ii) Independent review. Before the offset verification statement is submitted pursuant to (e)(i) of this subsection, the verification body must ensure its offset verification services and the findings of the offset verification team are independently reviewed within the verification body by an independent reviewer who was not involved in

providing offset verification services for that offset project data report.

(A) The independent reviewer must concur with the findings of the offset verification team before the offset verification statement can be issued.

(B) The independent reviewer may not be the offset project specific verifier, and may not accompany the offset verification team on any of their site visits. The independent reviewer may conduct a separate site visit, if necessary.

(C) The independent reviewer shall serve as the final check of the offset verification team's work to identify any significant concerns, including:

(I) Errors in planning;

(II) Errors in data sampling; and

(III) Errors in judgment by the offset verification team that are related to the draft offset verification statement.

(D) The independent reviewer must maintain independence from the offset verification services and may not make specific recommendations about how the offset verification services should be conducted, except as necessary to identify significant concerns pursuant to (e)(ii)(B) of this subsection.

(E) The independent reviewer will review documents applicable to the offset verification services provided by the verification team and identify any failure(s) to comply with the requirements of this chapter, the applicable compliance offset protocol, or the verification body's internal policies and procedures for providing offset verification services.

(iii) Document submissions. After the offset verification team completes its findings and the independent reviewer concurs with those findings, the verification body must submit final documentation as follows:

(A) Detailed verification report. The verification body must provide to the offset project operator or authorized project designee a detailed verification report for each offset project data report for which offset verification services were conducted. The verification body must make the detailed verification report available to ecology within 10 calendar days upon request. The detailed verification report must at a minimum include the following:

(I) The offset verification plan required by (d)(i) of this subsection;

(II) The detailed comparison of the data checks conducted during offset verification services, including the required narrative, as required by (d)(xi) of this subsection;

(III) The issues log documenting all issues identified in the course of offset verification activities and the issue resolutions, as required by (d)(xiv) of this subsection;

(IV) The calculations performed pursuant to (d)(xv) of this subsection, with enough detail to enable a third-party reviewer to understand the relationship(s) between the data checks and the offset material misstatement evaluation; and

(V) Any qualifying comments made regarding the findings of the offset verification team during the independent review of offset verification services required by (e)(ii) of this subsection.

(B) Offset verification statement. If the offset verification statement is being submitted to an offset project registry, then the verification body must submit the detailed verification report required by (e)(iii)(A) of this subsection to the offset project regis-

try together with the offset verification statement. The detailed verification report must be submitted to the offset project operator or authorized project designee at the same time or before the offset verification statement is submitted to ecology or the offset project registry.

(I) The verification body must provide the offset verification statement to the offset project operator or authorized project designee as well as ecology or the offset project registry, as applicable, attesting whether the verification body has found the submitted offset project data report to be free of offset material misstatement, and whether the offset project data report is in conformance with the requirements of this chapter and the applicable compliance offset protocol.

(II) A compliance offset protocol may restrict the use of a qualified positive offset verification statement for certain project types, in which case the verification body must submit either a positive offset verification statement or an adverse offset verification statement. In the case of a qualified positive offset verification statement, when not restricted by the applicable compliance offset protocol, the verification body will qualify the offset verification statement to indicate any nonconformances allowed for a qualified positive offset verification statement contained within the offset project data report and attest that these nonconformances do not result in an offset material misstatement.

(III) The offset verification team must have a final discussion with the offset project operator or authorized project designee explaining the offset verification team's findings and notifying the offset project operator or authorized project designee of any unresolved issues noted in the issues log before the offset verification statement is finalized and submitted to ecology or the offset project registry, as applicable.

(IV) The lead verifier in the offset verification team must attest to ecology or the offset project registry, as applicable, in the offset verification statement that the offset verification team has carried out all offset verification services as required by this section.

(V) The independent reviewer who conducted the review of offset verification services and findings pursuant to (e)(ii) of this subsection must attest to his or her independent review on behalf of the verification body and his or her concurrence with the offset verification team's findings. In particular, the independent reviewer must attest in writing to ecology or the offset project registry, as applicable, in the offset verification statement, as follows: "I certify under penalty of perjury under the laws of the state of Washington that the offset verification team has carried out all offset verification services as required by the applicable Compliance Offset Protocol and this chapter, and the findings are true, accurate, and complete and have been independently reviewed by an independent reviewer."

(C) Prior to the verification body providing an adverse offset verification statement to ecology or the offset project registry, as applicable, the offset project operator or authorized project designee must be provided at least 10 business days to modify the offset project data report to correct any offset material misstatement(s) or nonconformance(s) identified by the offset verification team. The modified offset project data report and offset verification statement must be submitted to ecology or the offset project registry, as applicable, by the verification deadline, unless the offset project opera-

tor or authorized project designee obtains an extension of the deadline from ecology.

(D) If the offset project operator or authorized project designee and the verification body cannot reach agreement on modifications to the offset project data report that result in a positive offset or qualified positive offset verification statement due to a disagreement about the requirements of this chapter or the applicable compliance offset protocol, the offset project operator or authorized project designee may petition ecology to make a decision as to the verifiability of the submitted offset project data report.

(E) If ecology determines that the offset project data report does not meet the standards and requirements specified in this chapter or in the applicable compliance offset protocol, the offset project operator or authorized project designee must provide all necessary additional information within 30 calendar days of ecology's determination. Ecology will review the additional information and notify the offset project operator or authorized project designee and verification body of its final determination. In reverifying a revised offset project data report, the verification body and offset verification team shall be subject to the requirements of subsection (2)(c)(xviii)(A) through (D) of this section and must submit the revised offset verification statement to ecology or the offset project registry, as applicable, within 15 calendar days.

(iv) If ecology or the offset project registry, as applicable, determines that the detailed verification report submitted pursuant to (e)(iii)(A) of this subsection does not contain sufficient information to substantiate the attestations in the offset verification statement, then the verification body must submit a revised detailed verification report and a revised offset verification statement to ecology or the offset project registry, as applicable, within 15 calendar days of such a determination.

(v) Upon submission of the offset verification statement to ecology or the offset project registry, as applicable, the offset project data report must be considered final and no further changes may be made by the offset project operator or authorized project designee unless the offset project registry or ecology requests any changes as part of their review. Once ecology offset credits are issued for the offset project data report, all offset verification requirements of this chapter shall be considered complete for the applicable offset project data report.

(vi) If ecology finds that a of conflict of interest existed between a verification body and an offset project operator or authorized project designee to which the verification body provided its services, or if an offset project data report that received a positive offset or qualified positive offset verification statement subsequently fails an ecology audit, ecology may set aside the positive offset or qualified positive offset verification statement submitted by the verification body and require the offset project operator or authorized project designee to have the offset project data report reverified by a different verification body within 90 calendar days of such a finding. Upon request by ecology or the offset project registry, as applicable, the offset project operator or authorized project designee must provide the data used to generate an offset project data report, including all data available to the offset verification team in the conduct of offset verification services, within 10 business days of the request.

(vii) Upon request by ecology or the offset project registry, as applicable, the verification body must provide the detailed verification report given to the offset project operator or authorized project designee, as well as the sampling plan, contracts for offset verification services, and any other supporting documentation. All documentation must be provided by the verification body to ecology or the offset project registry, as applicable, within 10 business days of the request.

(viii) Upon written notification by ecology the verification body and its staff must be available for an offset verification services audit regarding the offset verification services it provided for an offset project listed with ecology or an offset project registry using a compliance offset protocol.

(5) In addition to meeting the offset verification requirements described in this section, offset project operators or authorized project designees must ensure the GHG emission reductions and GHG removal enhancements resulting from an offset project meet any additional verification requirements set forth in the applicable compliance offset protocol, if any, for an offset project of that type.

[Statutory Authority: RCW 70A.65.220. WSR 22-20-056 (Order 21-06), § 173-446-535, filed 9/29/22, effective 10/30/22.]

Reviser's note: The brackets and enclosed material in the text of the above section occurred in the copy filed by the agency.