



VERIFICATION PLAN  
ARB VERIFICATION OF BUCKEYE FOREST PROJECT  
(CAR1013/CAFR5055) RP5

4/12/2019  
Version 2.0

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Independent Reviewer: Kyle Silon

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## 1 Introduction

S&A Carbon has developed this verification plan prior to submission of the monitoring report. The verification plan will be revised as necessary after review of the monitoring report and during the course of the verification process.

- Offset Project Commencement Date: 6/1/2013
- Reporting Period Start Date: 6/1/2017
- Reporting Period End Date: 5/31/2018
- Approved Verification Start Date: 11/12/2018

### 1.1 Project Participant Information

| Role                              | Project Participant          | Contact Information                                                                                                                                                        |
|-----------------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Offset Project Operator (OPO)     | Sustainable Conservation Inc | Scott Tison<br>1655 N. Fort Meyer Drive, Suite 1300<br>Arlington, VA, 22209<br><a href="mailto:stison@conservationfund.org">stison@conservationfund.org</a> ; 703-908-5816 |
| Authorized Project Designee (APD) | The Conservation Fund        | Lauren Fety<br>215 West Standley Street, Suite 11<br>Ukiah, CA, 95482<br><a href="mailto:lfety@conservationfund.org">lfety@conservationfund.org</a> ; 541-727-2094         |

Entities listed above are collectively referred to as project participants throughout this document.

## 2 Project Overview

### 2.1 Description of Project

The Buckeye Forest Project (CAR1013/CAFR5055) (the Project) is an IFM project, consisting of 19,552 acres of forestland privately owned in fee by Sustainable Conservation Incorporated (SCI) doing business in the state of California as Buckeye Forest. The Conservation Fund (TCF) and SCI have entered into an Agreement regarding Real Property pursuant to which TCF assumes sole responsibility and liability for management and operation of the Project. In the 1980s and 1990s, the majority of the property was harvested using aggressive selection techniques, often resulting in young stands with heavy competition from tanoak. The forest conditions vary based on aspect, soils, and proximity to the coast, supporting both productive redwood forest and drier oak woodlands and grasslands. Compared to the baseline, there are several changes in the management of the Buckeye Forest that will lead to higher carbon stocks. SCI is not planning any timber harvesting at this time. In contrast, the baseline assumes that timber harvesting will begin at the project commencement date.

### 2.2 Offset Verification Services Scope and Criteria

This is the Project's fifth reporting period. The scope is to conduct a less intensive verification (without a site visit) to assess the Project's conformance with the ARB criteria outlined below, for the reporting period 6/1/2017 to 5/31/2018.

The verification will follow the Compliance Offset Protocol (COP) reporting and verification requirements in sections 9 and 10, and will assess the project with respect to the baseline scenarios presented in the Offset Project Data Report.

Specific verification tasks include:

- Verifying that actual monitoring systems and procedures are in compliance with the COP;
- Verifying that the implementation of the monitoring plan is in accordance with the OPDR.
- Evaluating the GHG emission reduction/enhancement data and express a conclusion with a reasonable level of assurance about whether the reported GHG emissions reduction/enhancement data is free from offset material misstatement of asserted emission reductions/enhancements; and
- Verifying that reported GHG emissions data is sufficiently supported by evidence.
- To verify the project in accordance with the verification guidelines outlined in the Regulation and the COP.

The criteria for the offset verification services are:

- Title 17, California Code of Regulations, Article 5, Subchapter 10, Sections 95800 to 96022 (Regulation), May 30, 2018
- The ARB methodology entitled, “Compliance Offset Protocol U.S. Forest Projects” (COP), October 11, 2011
- Technical Guidance for Offset Verifiers: Verification of Offset Project Data Reports, October, 2013
- Guidance for Verifying Forest Carbon Inventories, September 9, 2013
- ARB Compliance Offset Program, U.S. Forest Offset Protocol, Frequently Asked Questions, October 2013
- The ARB “Guidance for Transitioning Early Action Projects to the California Air Resources Board’s Compliance Offset Protocol U.S. Forest Projects”, March 2015

### 2.3 Verification Objective

The objective of this offset verification is to provide offset verification services as defined in the regulation to issue an offset verification statement on the reported emission reductions reported for the Project.

### 2.4 Materiality

The verification team must state with reasonable assurance that the percent overstatement of the total reported GHG emission reductions and removal enhancements is no more than a 5.00% overstatement of the “true” GHG emission reductions and removal enhancements, as calculated by the verifier using the equation below (§95977.1(b)(3)(Q)) The analysis must consider all discrepancies, omissions, or misreporting, for the subset of data included in the data checks.

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

### 2.5 Level of Assurance

S&A Carbon provides reasonable assurance that the Project meets ARB criteria.

## 2.6 Verification Team

| Role                 | Name                 |
|----------------------|----------------------|
| Lead Verifier        | Lawson Henderson     |
| Independent Reviewer | Kyle Silon           |
| Biometrician         | Elizabeth McGarrigle |
| CA RPF               | Thomas Blair (#2607) |
| Project Manager      | Alexa Kandarís       |

## 3 Verification Activities and Schedule

The main verification activities are described below.

### 3.1 Desk Review and Issues Log

Once the OPO has provided all documents and data contained in the initial information request, S&A Carbon will conduct the desk review. S&A Carbon will conduct a desk review of the documentation supporting the development of the project boundaries, substantiation of emission reduction calculation methods and conformance with ARB project eligibility rules. During the desk review, S&A Carbon will develop a sampling plan that acts as a complete project audit trail and will be used to identify the key risk areas where Offset Material Misstatement of asserted emission reductions may occur. Additional documents may be requested as needed. The verifiers will perform a variety of data checks including:

- Tracing data in the monitoring report to its origin.
- Reviewing the process of data collection, compilation, and handling.
- Reviewing all appropriate sources, sinks, and reservoirs and all sampling procedures for completeness, accuracy, transparency, and conformance with the COP.
- Recalculating GHG reductions and removal enhancements estimates to check original calculations.
- Reviewing calculation methodologies used by the for conformance with the COP.
- Review the use of and quantification from models

S&A Carbon will produce an Issues Log that includes all issues identified during the desk review. Issues that affect the quantitative offset materiality threshold and protocol non-conformances must be resolved before the verification report can be finalized and a Positive Offset Verification Statement is issued. TCF will be allowed to modify the project documents and/or provide additional evidence to address the Issues Log.

Prior to completion of an Offset Verification Statement, the client must make “any possible corrections” to the monitoring report.

### 3.2 Preparation of the Final Verification Documents

Upon resolution of all issues identified in the Issues Log, S&A will develop a draft Verification Report that summarizes our actions and findings. This document will be provided to the Client for review.

The draft Verification Report will be reviewed by an Independent Reviewer, a technical and corporate approval process to ensure technical accuracy and report quality.

S&A will submit the final Verification Report, Issues Log and Verification Statement to CAR and ARB. S&A is aware certain aspects of the verification process, as well as documentation used to substantiate project eligibility, may be proprietary or sensitive to the Client's business operations.

### 3.3 Respond to CAR/ARB Requests

Following submission of the Final Verification Report and Statement, S&A Carbon will work with the Client to provide responses to any CAR/ARB inquiries, and will update the verification documents, as appropriate.

The detailed activities and timelines for the verification are listed in the table below.

| Verification Activity                   | Proposed Date | Actual Date |
|-----------------------------------------|---------------|-------------|
| Initial Documents Submitted             | --            | 12/7/2018   |
| Kick Off Meeting                        | 12/17/2018    | 12/17/2018  |
| S&A submits initial Issues Log          | 1/7/2019      | 2/1/2019    |
| Round 1 Response                        | 1/21/2019     | 3/11/2019   |
| Round 2 Findings                        | 2/4/2019      | N/A         |
| Round 2 Response                        | 2/18/2019     | N/A         |
| Independent Review                      | 2/25/2019     | 4/4/2019    |
| S&A submits OVR for OPO review/approval | 3/4/2019      | 4/5/2019    |
| Submit Final Verification Documents     | 3/7/2019      | 4/5/2019    |

### Revision of Verification Plan

This document will be revised as necessary during the course of the verification.

| Version | Date      | Developed By     | Version Notes                                                                                     |
|---------|-----------|------------------|---------------------------------------------------------------------------------------------------|
| 1.0     | 1/6/2019  | Alexa Kandarisi  | Initial Document                                                                                  |
| 1.0     | 1/6/2019  | Alexa Kandarisi  | Initial Document                                                                                  |
| 1.1     | 4/2/2019  | Lawson Henderson | Updated document following the closure of all issues and prior to submission for Technical Review |
| 1.2     | 4/4/2019  | Kyle Silon       | Independent Review                                                                                |
| 2.0     | 4/12/2019 | Alexa Kandarisi  | Addressed CAR review comments and updated as necessary                                            |