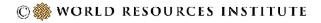


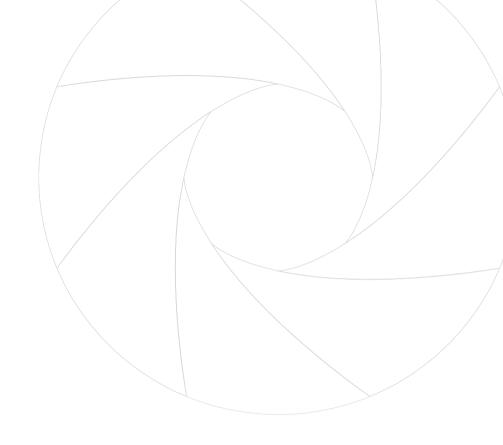


A Corporate Accounting and Reporting Standard

Training Curriculum







Inventory Tips

Complete a Master List of Facilities

- Include owned and controlled
 - Facilities
 - Properties
 - Vehicle fleets
 - Etc.

• Instrumental step in determining organizational boundaries

Determine How Data Will be Collected

Points to consider:

- Should the company use a centralized or decentralized approach?
- Who manages the data collection within the relevant departments?
- Is a third party used to manage electricity purchases and use?

Centralize Data Collection Process

- Data should be sorted into a centralized location
- The processing technology must first be determined
 - Excel Batch-loading is helpful
 - Excel is acceptable for smaller companies
 - Optimal system: allows for analysis and communication of results.

Develop Data Collection Survey

- Important for decentralized data
- Keep facility managers in the loop
- Web-based survey optimal if internet access available
- Survey should collect the activity data
- Activity data should be converted to emissions

Develop Quality Assurance Standards

- Automated
 - software identifies outliers in data

- Recommendations
 - common places where people make errors



Develop an Inventory Management Plan

- Document the inventory process
- Document the QA/QC process
- See Climate Leaders checklist for reference



GHG Inventory Management Plan Checklist

The Inventory Management Plan (IMP) is an internal process for the Partner to institutionalize the completion of a high quality inventory. The IMP should be designed with this in mind, not strictly as a reporting requirement to EPA. The IMP checklist outlines what components should be included in an IMP and can be used as a guide for creating an IMP or pulling together existing documents. The checklist does not represent, and should not be used as a substitute for an IMP. As part of the Climate Leaders reporting requirements, Partners describe for EPA, in a format of their choice, their company-specific approach for each IMP component listed below. EPA expects that an IMP be in place within a year of the Partner joining the program. However, EPA recognizes that the development of an IMP is an ongoing process, so components listed as "can be completed over time" can be implemented over the length of the Partner's goal period.

	IMP Component	Detail Required	Issues to Consider
	Partner Information		
1.	Company Name	Legal name of entity	
2.	Corporate Address	Physical and mailing address	
3.	Inventory Contact	Contact name and title	
4.	Inventory Contact Information	Contact information (telephone/fax/email)	
	Boundary Conditions		
	Organizational	The state of the s	
5.	Inclusion of Partially Owned or Controlled Assets	The basis for reporting emissions data from partially owned or controlled assets: Equity Approach Control Approach: Financial control criterion Operational control criterion	is the approach consistent with the Climate Leaders Design Principles? If applicable, how is operational control defined? How is equity defined (e.g., based on financial ownership or value derived from company)? Are leases adequately addressed?
6.	Facilities List	A list of all facilities with location, % ownership, or % control. Define if inventory is U.S. only or includes optional non-U.S. operations.	Is the list complete and does it include all facilities (including leases if applicable)? Are fleet vehicles also included if not assigned to a facility? How does the list compare to other public sources listing company holdings? Is there a method for determining the accuracy of the list and a process for ongoing review?
	Operational	TOTAL CONTRACTOR OF CONTRACTOR CO	The straight of the second was contracted about the second of the second
7.	GHG List	A list of GHGs included in inventory.	Are all of the six major GHGs (CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, and SF ₂) included? Is there documentation for gases not on the list to ensure there is no oversight? Are small sources of a GHG overlooked? Has Partner at least made an estimate of the emissions from small sources and included those estimates in their inventory?

Incorporate Business Goals into Reporting



Photo from flickr/jonas_k

