

2026 Third Party Verification Kickoff Training

Office of Greenhouse Gas Programs

March 2026

Purpose

To provide important 3PV reminders that apply to all CFP and GHG Reporting program entities

Agenda

- Resources
- 2026 program updates
- Preparing for verification
- 3PV Forms
- Important reminders
- First Q&A
- Fuel supplier reminders
- Second Q&A

Definitions

Responsible entity: Regulated entity under either the Greenhouse Gas Reporting or Clean Fuels Program that meets the requirements for third party verification listed in OAR 340-272.

Verification body: Company hired by the responsible entity to perform verification services on its reported data.

Verification bodies and the verifiers they use must be DEQ approved to provide services for the type of reporting they will verify.

Resources

Third party verification website

www.oregon.gov/deq/ghgp/3pv/



Clean Fuels Verification

[Information for Verifiers](#)

[Information for Verification Bodies](#)

[Information for Responsible Entities](#)



GHG Reporting Verification

[Information for Verifiers](#)

[Information for Verification Bodies](#)

[Information for Responsible Entities](#)



Resources

[Program Rules \(OAR 340-272\)](#)

[Implementation Timeline](#)

[Sign-up for program updates](#)

Resources list

- Resources are included at the bottom of each page

Who is required to obtain verification services?

For the Clean Fuels Program, verification requirements can be found in [OAR 340-272-0110](#) and apply to:

- Holders of certified fuel pathways and specified source feedstock suppliers and other persons with site-specific carbon intensity data that apply as a joint applicant that generate more than 6,000 total credits and deficits during the previous calendar year for the quantity of fuel produced at a given production facility
- CFP quarterly reporters that generate more than 6,000 total credits and deficits during a calendar year

Fuel pathway applications are not required to be verified but if they are, DEQ will prioritize processing the application.

Verification requirements start with calendar year 2021 data.

Important deadlines:

- Quarterly Reports due 90 days after end of each quarter
- Annual Fuel Pathway Reports due March 31
- Annual Compliance Reports due April 30
- Verification Statements due August 31

Resources

- [Frequently Asked Questions for CFP Responsible Entities](#)
- [Conflict of Interest Disclosure Form](#)
- [Annual Fuel Pathway Report Verification Training](#)
- [Conflict of Interest Training](#)
- [Quarterly Fuel Reporting Verification Training](#)

- Video: [Verification Applicability and Implementation](#) (18:33)
 - [Slides](#)
- Video: [Verification Process and Preparation](#) (33:48)
 - [Slides](#)

Finding a verification body

- Verification body lists are included under “Find a verification body”
- Check list each year as verification body approvals can change

Find a verification body

Only DEQ-approved verifiers and verification bodies may perform verification services in Oregon. All verifiers and verification bodies are accredited by the California Air Resources Board (CARB) in the verification services they provide.

- [Oregon CFP Approved Verification Bodies List](#)
- [Oregon CFP Approved Verifiers List](#)

2026 program updates

Full verification in 2026

2026 is a full verification year for most entities. Less intensive verification is still available to entities that meet the following requirements:

- No change in verification body from prior year
- No change in operational control from prior year
- Received a Positive verification statement in the prior year
- Had a full, in person site visit in either 2024 or 2025

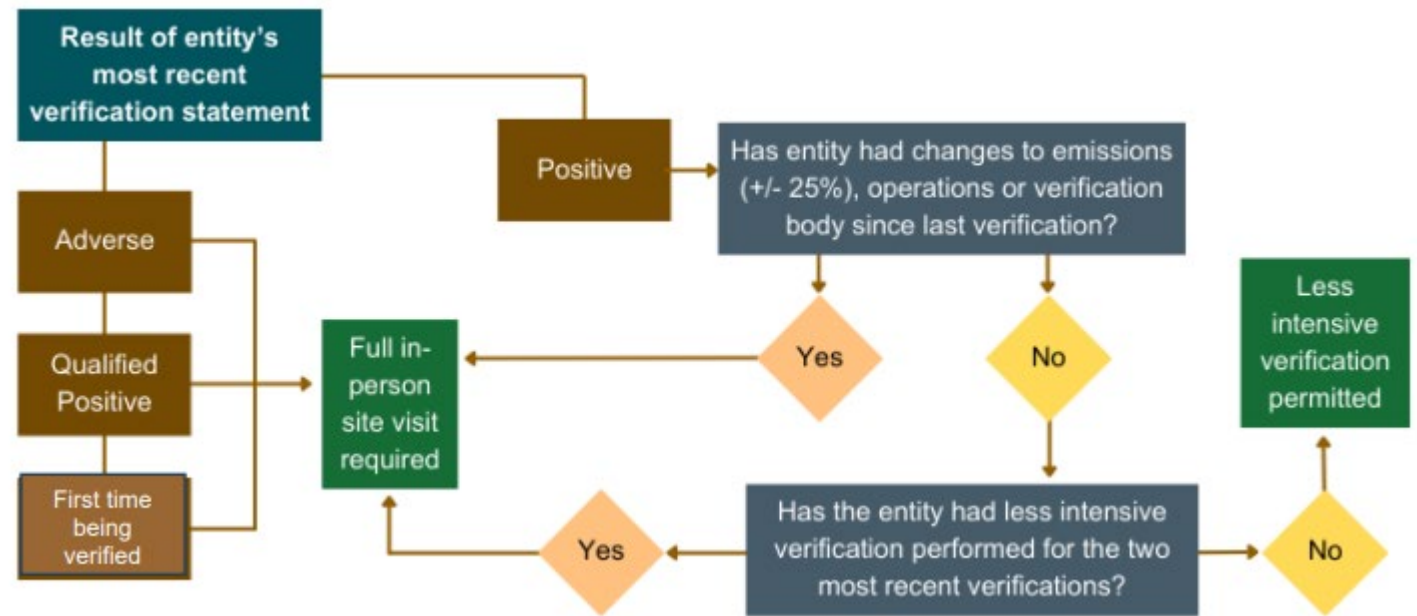
Site visits decision tree

New this year:
Site visits decision tree

Description:
Two page narrative and graphic description of when verification requires a full in-person site visit according to DEQ regulation

Purpose:
To help verifiers and their entity clients plan for verification expenses

Accessible on [DEQ website](#)



Site visit observations

Reminders:

- Regulation requires your verification body to provide you at least 14 days advance notice of a site visit
- DEQ will be out observing site visits this year. If we select your visit for audit, you will be given advance notice

New CFP report type requiring verification

- Beginning this year, DEQ will require verification of quarterly electricity transactions reporting to the Clean Fuels Program
- This report type covers EV Charging transactions
- Roughly half a dozen entities new to verification
- DEQ held verifier qualification training for this report type in January

Federal GHG Reporting Rules

- Oregon DEQ's GHG reporting regulation incorporates by reference EPA's GHG reporting rule methodologies, emissions factors and GWP as described in 40 CFR Part 98 as published in the Federal Register on **December 9, 2016**.
 - Please note this is not the most current version of EPA's rules and contains several differences from the current version. Most notably, it requires the use of IPCC's AR4 Global Warming Potentials (GWP) for emissions calculations.
 - DEQ has made an unofficial version of the 2016 EPA regulation available on their website

Rulemaking updates

All three reporting rules, as well as the third party verification regulation, will be open for rulemaking this year. This includes:

Division 253- Clean Fuels Program

Division 273- Climate Protection Program

Division 215- GHG Reporting Program

Division 272- Third Party Verification Program

Each is following a slightly different timeline. Follow rulemaking updates on our website.

Preparing for verification

How long does verification take?

Report type	Average number of months*
Annual fuel pathway report	4
CFP quarterly fuel transactions report	3
Stationary source emissions data report	2
Fuel supplier emissions data report	3
Electricity supplier emissions data report	3
Natural gas supplier/system emissions data report	3

* Time from approval date of COI to submission date of verification statement

Report corrections:

- Depends on complexity
- 1 day to several weeks
- Allow 2-3 days for DEQ processing and 1-2 weeks for the verification body to perform a final check

Give yourself plenty of time to get verification completed before the deadline. Verification bodies may not take on new clients closer to the deadlines!

Finding a verifier

Q: Why aren't most verification bodies based in Oregon?

A: DEQ requires VBs to be accredited in existing programs and as a result, they are located throughout the US. All verifiers and verification bodies approved have been appropriately trained to provide verification services here.

Find a verification body

Only DEQ-approved verifiers and verification bodies may perform verification services in Oregon. All verifiers are either accredited by the California Air Resources Board (CARB) or are associated with a verification body that is accredited by the ANSI National Accreditation Board's GHG Validation and Verification Body accreditation program in the verification services they provide.

- [Oregon GHG Reporting Program Approved Verification Bodies List](#)
- [Oregon GHG Reporting Program Approved Verifiers List](#)

How to prepare for verification

- Entities should have information available and organized for their verification bodies. This includes:
 - Reported and attested data as submitted to DEQ
 - Any information and documentation used to calculate and report emissions, fuel quantities, and fuel and electricity transactions
 - All data and information required by or submitted to the Clean Fuels or GHG Reporting programs
- Retain this information for a minimum of 7 years

Materiality

- **All correctible errors must be corrected**, even if they are less than 5% of reported emissions or credit/deficit calculations
- A correctible error is defined as any error that impacts reported emissions for the Greenhouse Gas Reporting program, or credit/deficit calculations for the Clean Fuels program

Reopening reports

If reporting errors are discovered during verification, they will need to be fixed by the entity to avoid issuance of an adverse verification statement.

Responsible entity must request the re-opening of their reporting from DEQ in the appropriate reporting system.

Include:

- Indication that errors were discovered during verification
- Description of the error(s)
- Complete description of changes to be made to reporting to correct the error(s)

Include all changes to be made in the request; changes not requested will not be granted. Reporting cannot be opened before the requested changes are known.

Reconciling across reporting programs

For liquid fuel suppliers reporting to both the GHG Reporting Program and the Clean Fuels Program:

- OFRS pulls data from CFP reporting to fill in pieces of the GHG reporting
- If CFP reporting is re-opened for reporting updates, the GHG Reporting Program must also be re-opened and re-submitted to ensure any changes affecting the GHG annual data is pulled correctly from the CFP reporting
- If only subject to verification for GHG reporting, you may also need to open the CFP report to make corrections because this is where much of the data for the annual GHG report comes from
- **Please do not assume that if you have submitted your CFP reporting your GHG reporting will also be correct**

Reconciliation with business partners

Reporting corrections can impact reporting for business partners if transactions between partners are reported incorrectly.

DEQ may ask business partners undergoing verification to wait until verification is done for each of their business partners to make reconciliation corrections. This will prevent companies having to re-open their reporting multiple times to make updates during the verification process.

Related entities

Both OAR 340-253 and OAR 340-215 define related entities as follows:

“Related entity” means any direct parent company, direct subsidiary, or a company with common ownership or control.

According to OAR 340-272, related entities must aggregate together when determining whether they are exempt from verification requirements.

For the purposes of determining third party verification applicability, “common ownership or control” is any percentage of ownership or control over another company.

Example: Company A and Company B each own 50% of company C, though Company C is under the complete operational control of Company A. If the three companies together meet the threshold for verification, all must have their data verified- even if one or more of them do not meet the threshold independently.

DEQ forms

Differences in process by program

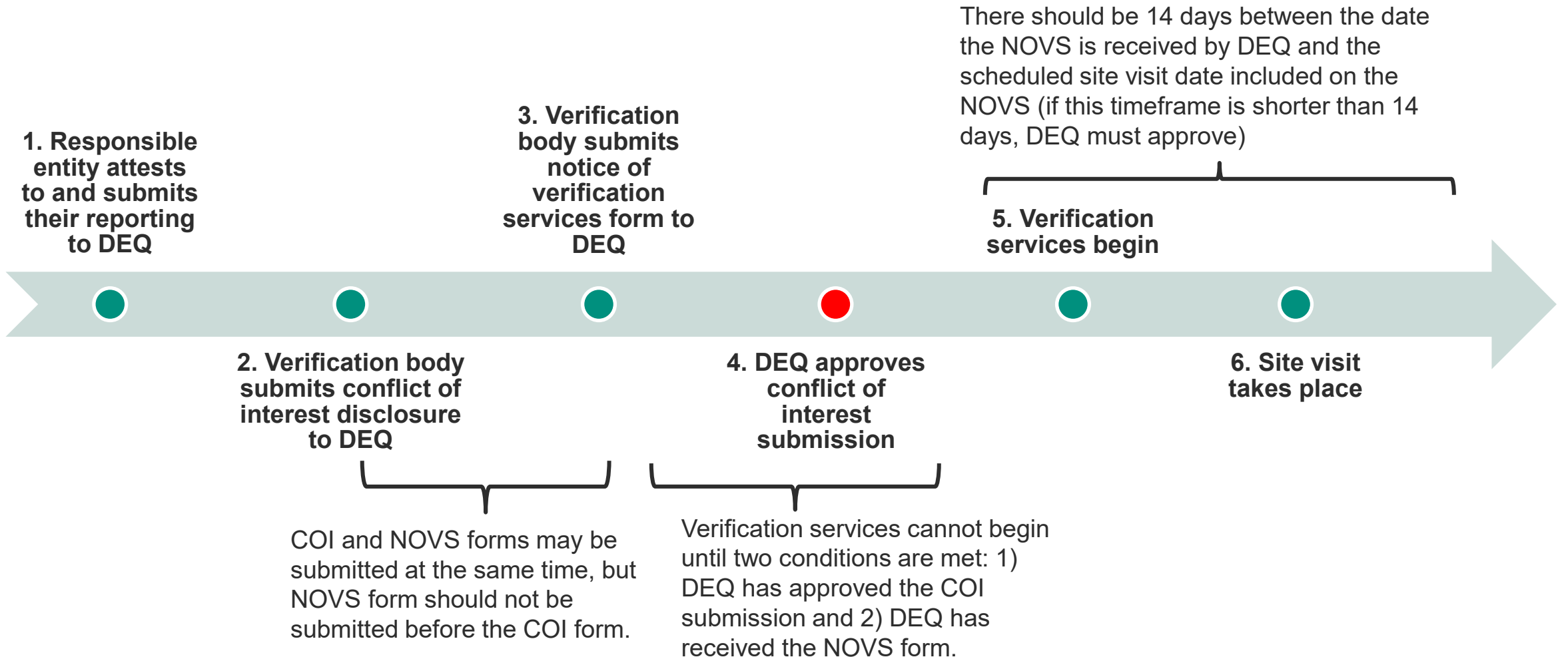
Greenhouse Gas Reporting Program:

- Reporting and verification forms in Your DEQ Online (YDO) for permitted sources, electricity suppliers, natural gas suppliers and natural gas systems

Clean Fuels Program and liquid fuel suppliers reporting to the GHG Reporting Program:

- Hybrid manual/digital, utilizing OFRS
- COI and NOVS administered in Adobe Sign
- Verification statement administered in Adobe Sign and submitted within OFRS

Timing of form submissions



Conflict of Interest

- Please have your verification body disclose any prior verification services they've provided for you using the attachment function in the COI form
- Responsible entities may not use the same verification body to verify their submitted information for more than six consecutive years.

Important reminders

Deadlines

Clean Fuels Program

Reporting Deadlines:

Quarterly fuel transaction reports due
- 90 days after end of each quarter
Fuel pathway reports due - March 31
Annual reports due - April 30

Verification Deadline:

Verification statements due – Aug. 31

GHG Reporting Program

Reporting Deadlines:

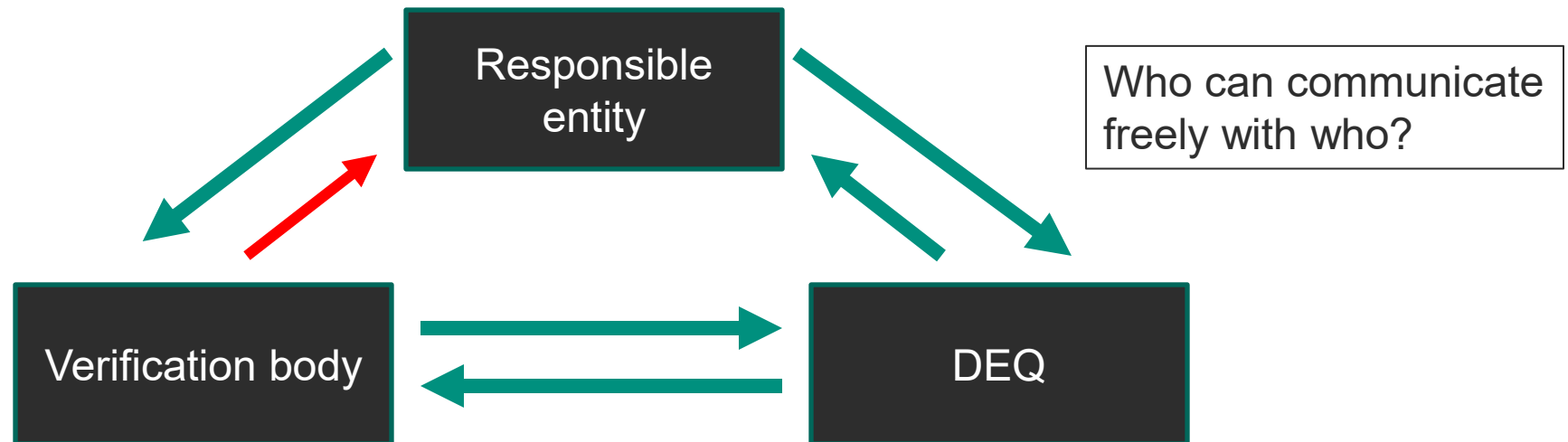
Reports due for permit holders - March 31
Reports due for petroleum and natural gas systems - March 31
Reports due for natural gas suppliers - March 31
Reports due for fuel suppliers and producers - April 30
Reports due for electricity suppliers - June 1

Verification Deadlines:

Verification Statements due for permit holders, petroleum and natural gas systems, natural gas suppliers, fuel suppliers and producers – Aug. 31
Verification Statements due for electricity suppliers - Sept. 30

Communications

- Verifiers and verification bodies may request information from the responsible entity, but they may NOT consult during the verification process
- Consulting = offering any advice about calculating or reporting emissions, how to correct errors, fixing management systems, etc.



Conflict of Interest monitoring

- Verification bodies and responsible entities are required to monitor the potential for conflict of interest for one year following the completion of verification services and report any new potential conflicts to DEQ.
 - Report any new contracts between the verification body and responsible entity or new conflict of interest circumstances within 30 days
 - Include information about the work to be performed
 - DEQ will determine whether the new contract or circumstance impacts the ability of the verification body to provide services for the responsible entity

Contacting DEQ

Contact DEQ if:

- You have a question about reporting or verification
- You are concerned about your ability to meet the verification deadline
- You need approval for an alternate method of data collection
- You are having issues with your verification body
- You need support on a form submittal, on reporting corrections, or with using the reporting system

3PVerify@deq.Oregon.gov

General Q&A

Fuel supplier reminders

CFP and GHG Annual Reports

CFP and GHG Annual Reports are due by April 30. Prior to submitting the report:

Must reconcile with any business partners and must have equal number of credits to the deficits in compliance with the clean fuel standards.

Must complete any corrections to the CFP quarterly reports and those corrections must be accepted by DEQ prior to submitting annual reports. Must ensure all fuel types and volumes are included in the GHG annual report, including those not required for CFP reporting.

Submit all corrections requests by April 15.

Corrections can trigger reconciliation errors and/or require purchasing of additional credits.

The reporting entity and DEQ staff need adequate time to review any corrections to the quarterly reports.

Adding fuel types manually

- Fuels that do not get rolled up to GHG RP annual report from CFP quarterly reporting must be added manually to the GHG RP before submitting the annual report.
- **Only** gasoline, diesel, ethanol, biodiesel, renewable diesel fuel types, and alternative jet fuel are rolled up to the GHG RP annual report from the CFP reporting.
- If you are an entity that reports to the CFP and the GHG RP and you report imports or position holder sales **for any fuel types not mentioned above**, you must add those fuel volumes to the GHG RP annual report before submitting the annual report.

Examples of fuel types to add manually

Examples:

- Propane can be reported in CFP quarterly reports for transportation use only, those volumes are not rolled up to the GHG RP annual report.
- Any propane imported or used in state must be added to GHG RP annual report.

Please remember that OR DEQ GHG RP uses **IPCC's AR4 global warming potentials** (GWPs) for emissions estimations.

Imports within the bulk system

- Imports that are brought into Oregon and delivered to a terminal must be reported as Imports within the bulk system.
- This includes fuel volumes **imported by truck** to a terminal or elsewhere within the bulk system.
- If you are selling the fuel to a wholesaler after it enters the state, you must discuss with your business partner where the fuel is going to be delivered.

Examples of imports within the bulk system

Examples: If you are delivering fuel by rail to Oregon and you are transloading the fuel to your business partner at the rail and:

- they are delivering the fuel to a terminal, then it must be reported as an Import within the bulk system.
- they are delivering the fuel to an intermediate storage site and/or retail sites, then it must be reported as an Import outside of the bulk system.

Position holder sales

- If an entity is selling fuel that they own from a terminal to a buyer picking up the fuel below the rack at the terminal, then it must be reported as a position holder sale transaction.
 - Please refer to the list of terminals in the [FAQ](#) and the definition of terminal in [OAR 340-215-0020\(61\)](#).

Position holder sales examples

Report position holder sales even if the entity who owns it in the terminal is picking up the fuel at the rack.

- i.e., an entity removes the fuel from their position and delivers it to their own intermediate storage or to their own retail sites in state or to their retail sites out of state. In this case, the business partner should be Undefined (14-9876543). Please refer to the [FAQ](#) for details on reporting each of these scenarios.
- If an entity is selling fuel to a buyer that is picking fuel up below the rack and placing it into their position at another terminal, then **those are not considered position holder sales** and must be reported as Sales with or without obligation.

Fuel blends

When reporting fuel blends of ethanol and fossil gasoline or blends of biodiesel, renewable diesel, and/or fossil diesel and the component proportions are not a blend the CFP has provided a substitute FPC for, i.e., E10 gasoline, B5 diesel, or B20 diesel, then the fuel must be reported by the individual components of that blend.

Examples of fuel blends

Examples:

- E15 gasoline cannot be reported under the substitute FPC for E10 gasoline. It must be reported by the individual components of that blend, 15% ethanol and 85% gasoline.
- B5 diesel during the blending process ended up being over-blended to B6 diesel. It cannot be reported under the substitute FPC for B5 diesel. It must be reported by the individual components of that blend, 6% biodiesel and 94% diesel.
- Similarly, B20 diesel during the blending process ended up being under-blended to B19 diesel. It cannot be reported under the substitute FPC for B20 diesel. It must be reported by the individual components of that blend, 19% biodiesel and 81% diesel.

Fuel pathways

If your pathways have been validated/verified by CARB:

- Provide all CARB validation/verification materials to us
- Submit both the GREET 3.0 and 4.0 calculators
- No separate Oregon verification required

If your pathways have not been validated/verified by CARB:

- Oregon verification process applies

Questions?

If you want to follow up, reach out to:

- GHG Reporting Questions: Stephanie Summers
GHGReport@deq.Oregon.gov
- CFP Reporting Questions: Chintan Trivedi
OregonCleanFuels@deq.Oregon.gov

Fuel supplier Q&A

Title VI and alternative formats

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Contact: 800-452-4011 | TTY: 711 | deqinfo@deq.state.or.us