

**Best Practice Guide: The Preparation for and Verification of
Conservation Cropping Projects at Reasonable Level of
Assurance**

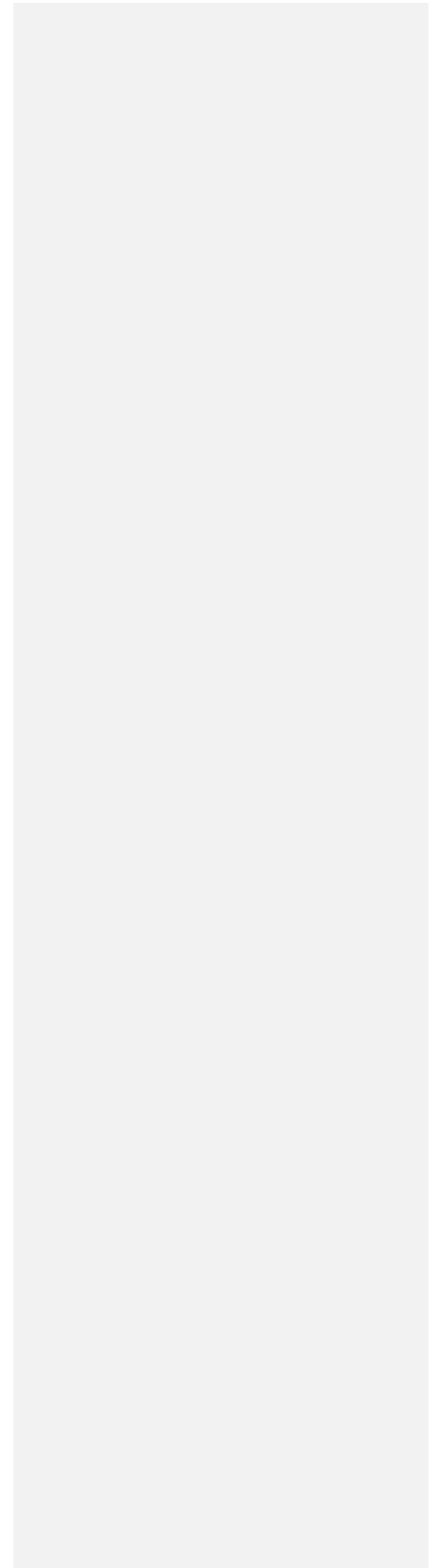


Table of Contents

1.0 Introduction	3
2.0 Agricultural Offsets and Conservation Cropping Offsets	4
3.0 Roles and Responsibilities	6
3.1 Overview	6
3.2 Roles and Responsibilities	7
3.3 Guidelines for Field Agents	9
3.4 Guidelines for Project Developers	12
4.0 Risks in Agricultural Offset Projects and Conservation Cropping Projects	16
5.0 Designing and Implementing Controls in Conservation Cropping Projects	17
6.0 Sufficient and Appropriate Evidence for Conservation Cropping Projects	19
7.0 Putting it all Together – Risks, Recommended Evidence and Controls needed for Successful Conservation Cropping Projects	21
Appendix A – Evidence Required for a Conservation Cropping Project	29
Appendix B – Evidence Matrix	35
Appendix C - Moving to Reasonable Assurance	42

List of Tables

Table 1: Roles and responsibilities and minimum documentation requirement for each responsible party	8
Table 2: General Risks Associated with Agricultural Cropping Offsets	Error! Bookmark not defined.
Table 3: Conservation Cropping Project Specific Risks	Error! Bookmark not defined.
Table 4: General Hierarchy of Evidence	20
Table 5: Risks Associated with Agricultural Offset Credits (Source: KPMG, 2011)	22
Table 6: Conservation Cropping Risk and Control Matrix	25
Table 7: Evidence Required for a Conservation Cropping Project	29
Table 8: Additional Evidence for Summerfallow Reduction Projects	33

List of Figures

Figure 1: Basic set of data requirements in order for a farmer's field to qualify under the CCP	5
Figure 2: Process for creating, aggregating, verifying and registering agricultural offset credits as it relates to each responsible party	7
Figure 3: Relationships between farmer and landowner and between field agent and project developer	9

1.0 Introduction

Greenhouse gas quantification and verification is a relatively new process compared to more established systems like financial accounting or environmental management systems. Accreditation programs for GHG verifiers have emerged only in the last few years, and the requirements for verification are evolving in many programs. Alberta has moved to a reasonable level of assurance for Offset Projects, as of January 1, 2012, and is updating protocols with more explicit guidance on the types and nature of evidence required to substantiate a claim to offset credits. The Conservation Cropping Protocol, an evolution of the previous Tillage System Management Protocol, is an example of the updated protocols with more explicit requirements.

Given the state of practice of GHG quantification and verification, and the evolving understanding/requirements of processes and procedures related to GHG quantification and verification¹, greater requirements for offset project's and project developer's measurement capabilities, quality control processes for data management systems and supporting evidence used to compile the GHG claim, are required to allow the verifier to assess the completeness, accuracy, reliability, consistency, relevance, and transparency of the collected GHG data and information². Further, verifiers will need to enhance their understanding of sufficient and appropriate evidence to support a GHG claim under the Conservation Cropping Protocol in order to apply more consistent verification outcomes.

The purpose of this Best Practice Guide is to provide responsible parties involved in creating compliance-quality Conservation Cropping Offset Credits (i.e. participating farmers, project developers/field agents and verifiers) with guidance on:

- GHG Quantification Considerations of Agricultural Offset Projects/Conservation Cropping Projects
- General Risks and Data-Related Risks in Conservation Cropping Projects
- Data Integrity and Controls to Manage Risks in Conservation Cropping Projects
- Sufficient and Appropriate Evidence for Conservation Cropping Projects.

The expected outcome for those following this Best Practice Guide is:

- **Project Developers** - greater consistency in approach to GHG data and information quality controls and records management to support the increased analytical testing under reasonable level of assurance; and,
- **Verifiers** - improved clarity for verifiers of the requirements for verifying CCP Offset Projects leading to greater consistency in verification of CCP offset claims in the Alberta Offset System.

¹ Alberta has just released a Technical Guide for Verification at Reasonable Level of Assurance, and is updating GHG Offset Quantification Protocols to prepare the system for reasonable level of assurance. The Conservation Cropping Protocol is an evolution from the previous Tillage System Management Protocol.

² Alberta Environment and Sustainable Resource Development, 201X. Technical Guidance for GHG Verification at Reasonable Level of Assurance.

Candace 1/14/13 1:26 PM

Formatted: Font:(Default) +Theme Body, Font color: Auto, English (CAN)

Candace 1/14/13 1:26 PM

Formatted: Justified, Indent: Left: 0", Space After: 10 pt, Line spacing: multiple 1.15 li, Widow/Orphan control, Adjust space between Latin and Asian text, Adjust space between Asian text and numbers

Candace 1/14/13 1:26 PM

Formatted: Font:(Default) +Theme Body, Font color: Auto, English (CAN)

2.0 Agricultural Offsets and Conservation Cropping Offsets

There are unique aspects to agricultural offset projects that need to be considered when quantifying and verifying GHG offset claims. Agricultural offsets are generated from sources that are typically not metered (i.e. mechanically measured), and don't have the associated certainty and reproducibility that well-calibrated mechanical systems can achieve. Their reliance on biological systems, with inherent complexity in measurement, and changing variables due to weather, disease, and diversity in cropping production systems has resulted in the development of scientifically vetted and accepted estimation procedures based on international and country relevant standards³ to manage complexity, cost and reproducibility. Uncertainty in agricultural protocols has been accounted for in the development of the quantification/estimation procedures and acceptance by the regulator in Alberta.

The simplified approach to quantification in agricultural offset protocols is:

$$\text{GHG Emissions} = \text{Agricultural Activity} * \text{Emission Factor}$$

The Emission Factor approach derived through standardized measurement and modeling, averaged both temporally and spatially, internalizes the risk of inaccuracy by accepting that empirical GHG measurements are infeasible, and that standardized emission factors within the protocol can be applied to farm activity data. The emission factors are usually embedded in calculation equations that estimate the emissions and emission reductions between baseline and project condition. Thus, for agricultural projects, GHG data is a combination of farm activities/practices and in some cases, performance data (yield of a crop, kg of beef production etc.).

For Conservation Cropping projects, the GHG data are manually or electronically recorded details for the farm activities on each field - such as no-till implement spacing, seeded crop, seeded acres, legal land description of the field, number of passes, irrigation water applied, landowner-farmer lease arrangements or agreement on offsets, etc. - that are used to apply the emission factor (no-till in either the Dry Prairie or Parkland) and run the equations outlined in the protocol in order to calculate the emission reductions (e.g. number of eligible acres in a field). A detailed field record sheet is provided in Appendix E of the protocol as an example of the details on the data that may need to be collected.

The GHG data used in the calculations need to be substantiated by evidence – a combination of farm records, third party records and physical evidence gathered by the project developer to support the GHG claim. The Conservation Cropping Protocol provides explicit guidance on the types of records and evidence that need to be collected to substantiate that the GHG data underlying the claim is correct and accurate (Appendix A).

At a reasonable level of assurance, project developers applying the Conservation Cropping Protocol will be exposed to rigorous testing by verifiers of the following processes:

³ Intergovernmental Panel on Climate Change Guidance and Canada's National Emissions Inventory Report quantification methodologies.

- The control environment - defined as the overall attitude, awareness and actions of project developers regarding the internal control system and its importance to GHG reporting;
- Due diligence on farm/field eligibility – defined as consistent and transparent procedures on the acceptance of farms/fields into the offset project; and,
- Data and record collection and management systems – defined as the adequacy and quality of data and records collected and the validity of the underlying data; as well as adequacy of data management systems to accurately aggregate and report the data.

Project developers will be expected to establish, document and implement a quality assurance/quality control system to ensure that data integrity is maintained throughout the project and sufficient and appropriate records/evidence are documented to support the existence and accuracy of all eligible offset credit claims under the Conservation Cropping Protocol. Further, it is expected that the extent and nature of records collected to substantiate the GHG claim will increase as outlined in Appendix A. More guidance is offered in the next few sections.

At a high level, in order for a field to be eligible in a Conservation Cropping Project, each field must meet a minimum set of requirements (Figure 1). These requirements can be used as part of a project developer’s due diligence to screen eligibility of a farm’s field to participate in the Offset Project.

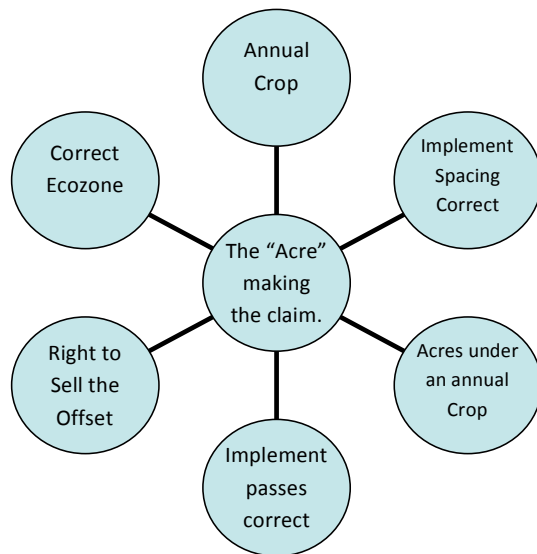


Figure 1: Basic set of data requirements in order for a farmer’s field to qualify under the CCP

3.0 Roles and Responsibilities

3.1 Overview

The process for developing, verifying and registering agricultural offsets is as follows:

Undertake Eligible Farming Activities

- Farming activity is undertaken by a farmer which meets the eligible farming practices as defined by approved AESRD protocols. Eligible farming practices include reducing the age of harvest in beef cattle, implementing the 4R Consistent Nitrogen Stewardship Plan, or carrying out farming activities that meet the reduced till or no-till practices.

Gathering Data

- The project developer confirms with the farmer or a field agent that the farmer has implemented eligible farming practices.
- The project developer contracts with the landowner and farmer who have implemented eligible farming practices to either buy the rights to the emission reductions or contract to act as an agent to sell the emission reductions on behalf of the landowner and farmer.
- A field agent visits the farm to ensure that the farmer has detailed farm records to support the eligible farming practices, including, for example, inspection of no-till farming equipment for tillage offsets. The field agent observations are documented in an inspection record.
- The project developer gathers supporting documentation for ownership (e.g. land title certificate), and farming practices (e.g. crop insurance, inspection record, farm records). If the offset is being claimed for no-till or reduced tillage practices, then supporting documentation for equipment will be gathered (e.g. purchase receipts or lease agreement).
- The project developer reviews all of the supporting documentation for each individual offset claim to ensure it is eligible to be verified and registered as an offset credit in the Alberta Offset System. *Note: Claims that are ineligible due to a lack of supporting documentation must be excluded from the total offsets included in the project report.*
- The project developer enters the eligible offset credits into a data management system, quantifies the total offset credits and compiles an offset credit plan and report.
- The project developer engages an independent third party qualified to perform verification in the Alberta Offset System. *Note: Minimum requirements for verification qualifications are specified in the SGER.*

Verification

- The verifier performs procedures over the offset project report to the specified level of assurance.
- The verifier concludes in a verification report.

Registration

- The project developer registers the verified offset credits with AESRD.

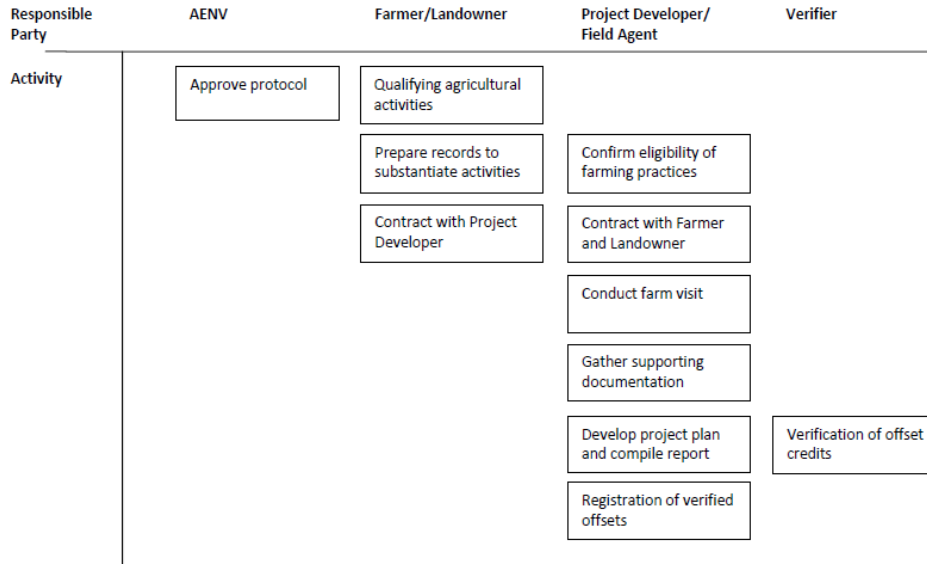


Figure 2: Process for creating, aggregating, verifying and registering agricultural offset credits as it relates to each responsible party

3.2 Roles and Responsibilities

In the agricultural offset credit system, there are six responsible parties involved in the development and verification of an offset project report ready for verification- AESRD, farmers, landowners, field agents, project developers and verifiers. The respective roles and responsibilities of each party are described below in Table 1.

Table 1: Roles and responsibilities and minimum documentation requirement for each responsible party

Responsible Party	Roles and Responsibilities	Minimum Documentation Requirements ⁴
AESRD	<ul style="list-style-type: none"> • Approved protocols in place that identify the methodology for calculating offsets • Approved verification methodology in place • Due diligence processes in place for assessing and accepting verified offset project reports 	<ul style="list-style-type: none"> • Approved Protocols and related verification guidance
Farmer	<ul style="list-style-type: none"> • Farming practices performed in accordance with protocol requirements 	<ul style="list-style-type: none"> • Detailed farm records
Landowner	<ul style="list-style-type: none"> • Rights to sell offset credits • Knowledge of farming practices 	<ul style="list-style-type: none"> • Signed offset credit agreement (if farmer differs from landowner, include relevant agreement)
Field agent	<ul style="list-style-type: none"> • Knowledge of farming practices • Inspection of farm records and other supporting documentation 	<ul style="list-style-type: none"> • Inspection records
Project developer	<ul style="list-style-type: none"> • Agreement to sell offsets on behalf of Landowner • Inspection of supporting documentation to confirm that the farming practices that occurred meets the protocol requirements • Calculate offset claims accurately • Establish a strong control environment • Maintain sufficient evidence to support claim 	<ul style="list-style-type: none"> • Signed offset credit agreement • Land title certificate • Inspection records • Detailed listing of farming practices for each field included in offset claim by year • Process documentation relating to data management and record keeping for offset credits
Verifier	<ul style="list-style-type: none"> • Determine whether the overall emission reduction is plausible (limited assurance) or fairly stated (reasonable assurance) 	<ul style="list-style-type: none"> • All supporting documentation that is assigned to the project developer, field agent, landowner and farmer may be requested throughout the assurance engagement to provide support for the agricultural offset credit claim.

⁴ Protocol specific minimum documentation requirements are detailed in section 5.1 for the Reducing Age at Harvest protocol (January 2011) and Agricultural Nitrous Oxide Emission Reductions protocol (October 2010) and in Appendix 3 for the Tillage System Management protocol.

While there are six responsible parties, in some instances the farmer and the landowner may be the same individual. Similarly, the field agent and project developer may be the same individual. Thus, there are multiple scenarios for the number of responsible individuals. This overlap of responsibilities is shown in Figure 2 below.

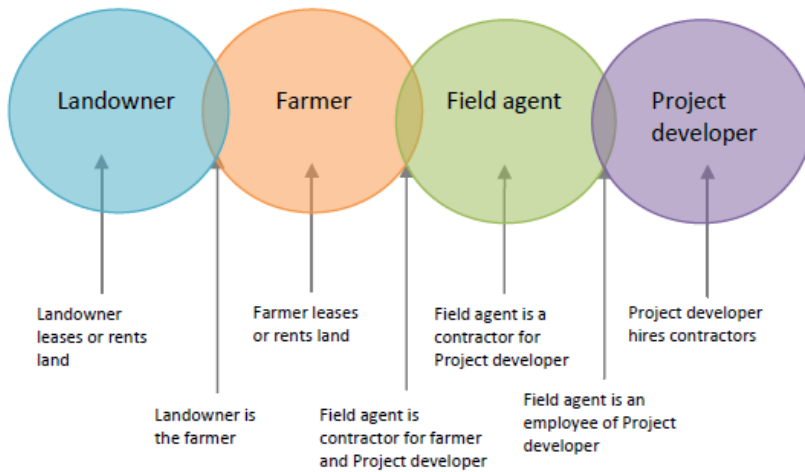


Figure 3: Relationships between farmer and landowner and between field agent and project developer

Further information on the specific roles and responsibilities of field agents and project developers is provided in the form of guidelines below.

3.3 Guidelines for Field Agents

This handout documents your roles and responsibilities in relation to gathering and managing agricultural offset credit records.

What is your role?

As a field agent, you are responsible for visiting farms in order to gain an understanding of the types of farming activities that took place on the fields that are being submitted for an offset claim and to inspect the equipment that has been used on the fields that are being submitted for an offset claim, if relevant.

What to expect?

- You will have a contractual arrangement (either through direct employment or a contract) with a project developer to collect farm related information for the purpose of aggregating agricultural offset credits.
- You will be required to visit multiple farms. At each farm, you will need to inspect all relevant farm records and all equipment used on the fields included in the offset claim, if relevant. You will ask questions about all farming practices and will inspect supporting documentation for the equipment used and harvesting of cattle.
- If the farmer is different from the landowner, you will need to enquire of the farmer if they are renting any land and request contact information for the landowner.
- You will need to document all of your findings in an inspection record (see below for details regarding documentation requirements) and provide the project developer with your completed inspection record and other supporting documentation that may be requested to support the farmer's offset claim.

What is a farm record?

Records that the farmer uses to document the farming activities that occurred on a field or documents obtained from other parties such as rental agreements for leased land, insurance records, invoices for equipment purchases and confirmation of harvest from the processing plant.

How detailed do farm records need to be?

Farm records should clearly describe the relevant information. For tillage offsets, records of field activities should identify the field and each of the activities carried out on a field (e.g. type of crop seeded, types of fertilizer applications, all tillage events, reseeding events, water usage, etc.) and the type of equipment used. You should have invoices for the purchase and disposal of all seed drills. You should also have accurate information on the seeded acreage of each field. The farm records reviewed need to include at minimum the records specified in the protocol. It is important to remember that quantitative information should be as accurate as possible as AESRD has set a threshold of 5% for "materiality" in relation to offsets- as a result, if your quantitative data has been collected with an accuracy of +/- 10% it will be considered to be of insufficient accuracy to support a verification. Where records are of insufficient accuracy or are incomplete no claim should be accepted, even if it is plausible that the stated activities occurred because there would not be enough information to support a verification.

What is an inspection record?

Records that document the farm visit including the details of the inspection of any farm equipment and equipment specifications, and farming practices, including relevant documentation reviewed.

What data needs to be collected during a farm visit?

The project developer will direct you as to the data that you will need to collect during a farm visit. At a minimum you will need to collect farm records related to field practices, information on the farm equipment and specifications (i.e. opener width and spacing) for the seeding equipment.

How long do farm records and inspection records need to be retained?

AESRD requires that all documents relating to all verified offset credits that have been registered in the Alberta offset system must be retained for 7 years after the project crediting period (e.g., if you claimed offsets for no-till practices on fields for the 2004 harvest season and these were converted into offsets in 2010, records for the 2004 season would need to be kept until at least 2017).

Do you need to share your inspection records with others?

If an offset claim is being made for a farm that you inspect, you will need to share the results of your inspection with the project developer. The project developer will need to see all records related to the practices occurring on each field in the claim and for the types of farm equipment used, if relevant, and will likely need to take copies of these documents. You may also be required to share this information with the verifier during a verification of the offset claim.

What is your role during verification?

During the verification, the verifier will select a sample of farms and fields to confirm claim related information. In addition, the verifier may select a sample of field agents to interview about the data collection process. If you are selected, you will be notified by the project developer and arrangements made to meet with you. You may be asked questions related to your knowledge of specific farms, including farm practices, farm equipment and farm records, and how you collected the farm data.

3.4 Guidelines for Project Developers

This handout documents your roles and responsibilities in relation to gathering and managing agricultural offset credit records and preparing the offset credit claim.

What is your role?

As a project developer, you are responsible for:

- Entering into offset credit agreements with the landowner and farmer;
- Ensuring that the farming activities meet the protocol requirements for each individual offset claim included in your project report; and,
- Ensuring the accuracy of the offset claim and supporting data.

What to expect?

- You will need to establish contact with a farmer and confirm the eligibility of the farm for an offset credit under the protocol. You will explain the terms of your offset credit agreement, including the need to establish a contract with the landowner, if the farmer is not the landowner.
- You will need to assign the field agent responsibility to either an employee or contractor. You will be responsible for ensuring that the field agent has sufficient knowledge and expertise to carry out their roles and responsibilities and providing direction to the agent on your inspection requirements.
- You will need to collect the completed inspection records and farm records that relate to all individual offset claims included in your project report.
- You will need to gather supporting documentation for ownership and legal land location (e.g. land title certificate), farming practices (e.g. crop insurance, inspection records and farm records) and equipment (e.g. purchase receipts or lease agreement), if relevant.
- You will need to review all of the supporting documentation for each individual offset claim to ensure it is eligible to be verified and registered as an offset credit in the Alberta Offset System. *Note: Fields or farms that are ineligible due to a lack of supporting documentation must be excluded from the total offsets included in your project report.*
- You will need to maintain a data management system that contains all of the relevant supporting documentation for all the offset credits included in your project report.
- You will need to quantify the total offset credits and compile an offset credit plan and report.
- You will need to engage an independent third party qualified to perform verification in the Alberta Offset System. *Note: Minimum requirements for verification qualifications are specified in the Specified Gas Emitters Regulation and additional guidance is included in the document: Technical Guidance for Offset Project Developers Version 2.0 January 2011 produced by the Government of Alberta.*

- You will need to register the verified offset credits with the Alberta Emissions Offset Registry through Climate Change Central.
- You will need to establish, document and implement a quality assurance/ quality control system to ensure that data integrity is maintained throughout the project and to support the existence and accuracy of all eligible offset credit claims.

What is a data management system?

The system used by the project developer to collect and manage the data. You will need to establish and document data management and record keeping procedures, identifying key controls over the records associated with the offset credits, to mitigate the key risks relevant to the agricultural protocol. For a simple project with limited data, this may be as simple as a brief description of the controls, a spreadsheet and paper files for the collected records. For more complex projects with a large amount of data, the data management system may be comprised of a well-documented description of the system and controls, including a custom built database with electronic copies of farm records.

In order to support third party verification and the potential supplemental government audit, you must put in place data management and record keeping procedures that at minimum meets the following requirements:

- All records must be kept in areas that are easily located;
- All records must be legible, dated and revised as needed;
- All records must be maintained in an orderly manner;
- All documents must be retained for 7 years after the project crediting period, including raw data for the project (Required by AESRD);
- Electronic and paper documentation are both satisfactory; and,
- Copies of records should be stored in two locations and backed up regularly to prevent loss of data.

What is a farm record?

Records that the farmer uses to document the farming activities that occurred (sowing records, fertilizer application records, animal specific feed records etc.) or documents obtained from other parties such as rental agreements for leased land, insurance records, invoices for equipment purchases and confirmation of harvest from the processing plant.

How detailed do farm records need to be?

Farm records should clearly describe the relevant information. For tillage offsets, records of field activities should identify the field and each of the activities carried out on a field (e.g. type of crop seeded, types of fertilizer applications, all tillage events, reseeding events, water usage) and the type of equipment used. You should have invoices for the purchase and disposal of all seed drills. You should also have accurate information on the seeded acreage of each field. The farm records reviewed need to include at minimum the records specified in the protocol.

What is an inspection record?

Records that document farm visits including the details of the inspection of any farm equipment and equipment specifications, and farming practices, including relevant documentation reviewed.

What data needs to be collected during a farm visit?

At a minimum, farm records related to field practices and information on the farm equipment and specifications (i.e. opener width and spacing) for the seeding equipment or harvesting records for cattle will need to be collected during the farm visit. It is important to remember that where a project entails multiple sites or farms, the more comprehensive the records you maintain, the more efficient (and hence less expensive) a subsequent third party verification can be.

What additional records need to be collected and retained to support the offset claim for each farm?

In addition to data collected during the farm visit, you will need to collect signed offset credit agreements between the project developer and landowner and farmer, records supporting the land ownership and legal land location for each field or farm (e.g. land titles certificates), records supporting the field sizes claimed (e.g. GPS information, re-measurement of field size using Google Earth, satellite data), if relevant, and any other records that you may need to support the offset claims (e.g. crop insurance records, water use records, proof of harvest, animal ID tag numbers).

How long do records supporting the offset claim need to be retained?

AESRD requires that all documents relating to all verified offset credits that have been registered in the Alberta offset system must be retained for 7 years after the project crediting period.

What is your role in ensuring data quality?

In order to ensure that the underlying data supports the tillage offset claim, you must create a strong control environment to mitigate the risks associated with tillage offset claims. A strong control environment will ensure the existence and accuracy of all eligible agricultural offset credit claims. In designing the controls to be put in place, you should ensure that there is segregation of duties between the individual responsible for collecting and processing offset credit agreements and supporting data and the individual approving offset credit agreements and reviewing offset credit files for completeness of information. Recommended controls include, but are not limited to:

- Management review and approval of offset credit agreements;
- Farm inspection to ensure accuracy of farm records;
- Management review of field activities and equipment specifications to ensure they meet protocol requirements;
- Management review of offset credit files for completeness of information;
- Management review of reported data to ensure it is consistent with underlying offset credit data;
- Exception reports to identify duplicate records, incorrect ecozone classification, incorrect emission factors, etc.; and
- Restricted user access to offset claim calculations.

Do you need to share your records with others?

If you are making an offset claim, you will need to share the records and data supporting your offset project report with the verifier. This will also include access to any electronic database that you may use for managing the offset data.

What is your role during verification?

During the verification, you will be required to provide the verifiers with documentation describing your data management system, your project plan and project report and information supporting your offset claim. The verifiers will examine your project report and supporting records and data and select a sample of the data to confirm claim related information. Based on the sample selected, the verifier may need to visit individual farms and interview farmers, landowners or field agents. As project developer, you will be asked to facilitate the verification process by making any necessary contacts with the farmers, landowners or field agents. You may also be asked questions related to your knowledge of the farms and your data collection and quality control processes.

4.0 Risks in Agricultural Offset Projects and Conservation Cropping Projects

Agricultural offset projects typically have a higher degree of inherent risk because of the reliance on manually recorded data at the farm level, with associated risks that data/records could be missing or inaccurate due to human error and that the farmer could misinterpret the type and frequency of data collection. Further, agricultural offset projects are the result of aggregating multiple agricultural operations together. This poses risks related to inconsistency of data collected and record keeping procedures.

To help guide project developers and verifiers in understanding risks in agricultural offset projects in general, and Conservation Cropping projects in particular, a series of risk matrices have been prepared. The first set of risks applies to agricultural offset risks in general (Table 2). The second set of risks applies to Conservation Cropping projects in particular (Table 3).

Table 2: General Risks Associated with Agricultural Cropping Offsets

#	Risk
1	Project developer does not have ownership of emission reductions
2	Landowner does not have the right to assign emission reductions to project developer
3	Farmer does not have right to assign emission reductions to project developer
4	Landowner has already sold emission reduction rights on another registry or to another project developer
5	Fields claimed that do not exist in province of Alberta
6	Data management system does not track required ownership, farming practices, etc.
7	Insufficient controls over stored data
8	Incomplete records
9	Undocumented data substitution
10	Farmer /Lessor has previously been disqualified by another aggregator.
11	Incorrect formulae for calculating total coefficients
12	Discrepancies reconciliations between amounts of offsets asserted and data management system calculations
13	Land making the claim is within Alberta
14	Quality of the sub-project
15	Assessment of the time delays
16	Ex-post audit failure

Karen Haugen-Kozyra 1/14/13 3:03 PM
Comment [1]: Check w Chris RT

Table 3: Conservation Cropping Project Specific Risks

#	Risk
1	Field size claimed is larger than actual field size, including parts of field physically unsuitable for crops
2	Seeded acres claimed on a field are larger than the physically suitable acres reported by farmer
3	Fields exist but are recorded in the wrong soil zone (ecozone)
4	Annual cropping or first year of a perennial crop did not occur on the field in the claimed year
5	Reported equipment specifications do not match asserted soil disturbance levels
6	Impact of irrigation not considered
7	Applying the wrong coefficient for a soil zone for a field
8	Formula for arriving at total coefficient is calculated incorrectly (Appendix C Step 2)
9	Excess number of passes on a field
10	Tillage occurred on a field but was not disclosed
11	Discretionary tillage exceeded 10% of the field size
12	Impacts of re-seeding events not considered
Additional Summerfallow Flexibility Mechanism Risks	
13	Summerfallow acres claimed in the project had disturbance events exceeding the no-till requirements
14	Summerfallow acres claimed are in the wrong soil zone (i.e. outside of the dry prairie ecozone)
15	Some of the acres switched to continuous cropping are later reverted back to fallow in the project condition
16	Different fields are used in the baseline and project conditions

Identifying risks is the first step in designing risk assessment procedures and can help in the design and implementation of control measures to manage the risk of a misstatement of a GHG Offset claim conservation cropping projects. Documenting the risks can also help the verifier better understand the verification strategy needed to successfully verify Conservation Cropping projects.

5.0 Designing and Implementing Controls in Conservation Cropping Projects

A strong control environment is essential to mitigating risks associated with CCP offset claims. Further the presence of internal controls that are designed to prevent, detect and correct the potential for any misstatements in GHG quantification and claims is an important feature of the control environment. Internal controls are policies and procedures that are designed to ensure the GHG data is complete, accurate, valid and not subject to corruption (i.e. reliable). When designing controls, project developers need to consider segregation of duties between the individual responsible for collecting and processing offset credit agreements and supporting data and the individual approving offset credit agreements and reviewing offset credit files for completeness of information.

Operationally, internal controls can include, but are not limited to, policy and procedures designed and implemented by the project developer in their data management system, such as:

- Front end assessments - a robust due diligence process that screens potential eligible farms/fields and accepts only those with sufficient GHG data and farm records/supporting

documentation, according to the Conservation Cropping Protocol to participate in the offset claim;

- Data Input checks –performed on the data from the eligible farm that detail activities on each field, and collected supporting evidence/records for completeness and relevancy to protocol requirements;
- Data Transformation checks – error checking during the process of collating, transferring, processing, calculating, estimating, aggregating or adjusting input data to detect deficiencies;
- Data output checks – on the distribution of the GHG information and accuracy of the GHG reporting to the GHG claim, to detect any discrepancies in GHG calculations;
- Preventative/detective action procedures – implements risk assessment procedures, internal audits and reconciliation procedures⁵ on data input, transformation and output processes to decrease project risk;
- Corrective action procedures – defines, in written procedures, steps to take to reconcile discrepancies discovered in the preventative/detective action system;
- Document control procedures – designed to ensure the most current documents, or those documents appropriate for the GHG offset vintages in question are available for use in quantification and aggregation activities;
- Records control procedures – designed to ensure that sufficient and appropriate records are available and readable when needed;

In addition, a number of other controls are recommended to ensure the underlying data supports the Offset claim under the Conservation Cropping Protocol. These include:

- Training of staff and field agents on the above procedures;
- Management review and approval of offset credit agreements;
- Farm inspection to ensure accuracy of farm records;
- Management review of field activities and equipment specifications to ensure they meet protocol requirements;
- Management review of offset credit files for completeness of information;
- Management review of reported data to ensure it is consistent with underlying offset credit data;
- Exception reports to identify duplicate records, incorrect ecozone classification, incorrect emission factors, etc.; and
- Restricted user access to offset claim data and calculations.


⁵ Reconciliation procedures detect anomalies in the data by cross-checking GHG data with project sources and other sources of data (e.g. land titles check against farm details; field size against the soil information viewer or Google Earth vs farm record sheets)

6.0 Sufficient and Appropriate Evidence for Conservation Cropping Projects

Project developers need to collect quality evidence to support the GHG claim. Sufficient evidence answers the question of whether enough evidence has been gathered (quantity). Appropriate evidence answers questions of how reliable and relevant the evidence is (quality). Table 8 in the Conservation Cropping Protocol (Appendix A) explicitly lists the types and number of records that need to be collected and retained, indicating sufficient evidence for each data requirement. However, the issue of what constitutes appropriate evidence is more problematic and subject to interpretation, leading to inconsistency in verification opinions. One aspect of appropriate evidence is reliability, the other is how relevant the evidence is to support the particular data point in the protocol - it's important to ensure both are taken into consideration.

In agricultural offset projects, the reliability of the evidence depends on the nature and source of the evidence. Table 4 provides guidance on a general hierarchy of evidence for agricultural offset projects. This hierarchy can be used by project developers to assess reliability of the evidence needed to be collected and is largely reflected in the Table 8 and 9 of the Conservation Protocol (Appendix 8).

Table 4: General Hierarchy of Evidence

Evidence Strength	Source of Evidence	Key Characteristics	Examples of Evidence	Assurance Level
Strongest  Weakest	Third party documentation given by third party to the verifier	External evidence is more reliable than internal evidence	Google Earth accessed directly by verifier OR Statement of credentials and training of the Accredited Professional Advisor	Supports reasonable assurance
	Third party documentation given by project developer to the verifier	Written responses received directly by the verifier from third parties normally provide evidence that is more reliable than that provided by other sources	Crop insurance records OR Land title certificates	Supports reasonable assurance
	Internally generated documentation by the project developer with corroborating information	Corroborating information obtained from a source independent of the entity may increase the assurance the verifier obtains from evidence that is generated internally.	Farm records which show farming practices backed up by farm inspections	Supports reasonable assurance
	Internally generated documentation by the project developer without corroborating information	Corroborating information obtained from a source independent of the entity may increase the assurance the verifier obtains from evidence that is generated internally.	Farm records which show farming practices	Does not support reasonable assurance unless other corroborating information is collected.
	Affirmation	Documentary evidence is more reliable than oral evidence	Farmer affirmation on farming practices	Does not support reasonable assurance unless other corroborating information is collected.

The second aspect of appropriate evidence - relevancy of the evidence to support the protocol data requirement – requires technical knowledge regarding the accuracy of the evidence to support the data

point in the protocol. For example, a project developer will likely have had gathered several pieces of evidence in their file for a particular farm. The relevance of the source of evidence for the particular data point needs to be understood by the verifier. For example, seeded acres for a field can be documented by several sources – the farmer’s crop plans, crop insurance, Canadian Wheat Board permits, custom seeders, custom sprayers, certified crop advisors crop plans prepared for the farmer, etc. Many of these pieces of evidence are not relevant to the number of seeded acres because their accuracy level is poor and should not be used to support the seeded acres. Project developers need to justify why the sources of evidence are relevant for a particular data point and verifiers need to understand the characteristics of the evidence sources in order to judge appropriate evidence correctly.

A list of sufficient and appropriate evidence for each data requirement in the Conservation Cropping Protocol is given in Appendix B, with an emphasis on primary and corroborating evidence.

7.0 Putting it all Together – Risks, Recommended Evidence and Controls needed for Successful Conservation Cropping Projects

Tables 5 and 6 provide guidance on the key risk areas associated with conservation cropping offsets, the evidence required to support the GHG claim and possible controls that could be put in place by the project developers to mitigate these risks.

Candace 1/14/13 12:24 PM

Comment [2]: This begs that question what can be used to support the seeded acres. Though crop insurance can be used the area reported is often less than the area seeded. Field size is the limiting factor.

Candace 1/14/13 12:24 PM

Comment [3]: Is that line of thinking new? I think I like but am not sure. I'd like to see it turned around so that the verifier has to justify why it is insufficient.

Karen Haugen-Kozyra 1/14/13 12:24 PM

Comment [4]: Summerfallow reduction project risks, evidence et will need to be added

Karen Haugen-Kozyra 1/14/13 12:24 PM

Comment [5]: The tables below will need to be update wrt a more robust assessment of possible controls to be implemented along the lines of the Control section of this document and cross referenced with the current CCP Tables 8 and 9

Table 5: Risks Associated with Agricultural Offset Credits (Source: KPMG, 2011)

#	Risk	Evidence to provide a reasonable level of assurance*	Recommended control to mitigate risk
1	Project developer does not have ownership of emission reductions	Signed offset credit agreement between project developer and landowner and farmer that clearly states transfer of offset credits from landowner and farmer to project developer	Up-front check if record is in place for that field Management review ⁶ and approval of offset credit agreements
2	Landowner does not have the right to assign emission reductions to project developer	Land title certificate for each field/farm included in the offset credits agreement (Note: Landowner should be the registered owner of the field as per the terms of the offset credit) AND Evidence that the Landowner is also the farmer or a copy of the agreement with the farmer addressing emission reduction rights	Management review of offset credit files for completeness of information regarding ownership and leasing arrangements
3	Farmer does not have right to assign emission reductions to project developer	Signed offset credit agreement for rented/leased lands that clearly states relationship between landowner and farmer in respect to offset credits and farming practices	Management review and approval of offset credit agreements
4	Landowner has already sold emission reduction rights on another registry or to another project developer	Signed offset credit agreement between project developer and landowner that clearly states landowner has no sold offset credits	Note: currently, there is no registry maintained by AESRD and accessible to project developers that permit this risk from being mitigated (see

⁶ Defined as the analysis and evaluation of information prepared by one individual and reviewed by a second independent manager

		previously under the protocol	Recommendations)
5	Fields claimed that do not exist in province of Alberta	Land title certificate for each field/farm included in the offset credits agreement (Note: Landowner should be the registered owner of the field as per the terms of the offset credit)	Management review of offset credit files for completeness of information
6	Data management system does not track required ownership, farming practices, etc.	Detailed listing of all fields/farms included in offset claim by year that links to information required to establish ownership, eligibility, specific farming practices and offset credit claimed	Management review of data transparency (ie. Linkages are maintained both ways between base data and field specific offset claims)
7	Insufficient controls over stored data	Process documentation relating to data management and record keeping for offset credits	Restricted user access to offset claim calculations and data
8	<u>Incomplete records</u>		<u>Management review of all records for completeness</u>
9	<u>Undocumented data substitution</u>		
10	<u>Farmer/Lessor has previously been disqualified by another aggregator</u>		
11	Incorrect formulae for calculating sequestered amounts	Process documentation relating to data management and record keeping for offset credits	Exception reports to identify duplicate records, incorrect emission factors records with values outside of expected parameters
12	Discrepancies between reported amounts of offsets and data	Process documentation relating to data management and record keeping for offset	Management review of reported data to ensure it is consistent with underlying

Candace 1/11/13 4:32 PM

Deleted: 8

Candace 1/11/13 4:32 PM

Deleted: 9

	management system	credits	offset credit data
<u>13</u>	<u>Land making the claim is within Alberta</u>	<u>Detailed listing of all fields including a GPS track file from farm seeding equipment, a GPS shape file from the fields or airphotos, Google Earth map or satellite data showing the location of the fields</u>	<u>Management review of records showing the location of the fields.</u>
<u>14</u>	<u>Quality of the sub-project</u>		
<u>15</u>	<u>Assessment of the time delays</u>		
<u>17</u>	<u>Ex-post audit failure</u>		

*Evidence requirements do not change with a move from limited to reasonable assurance.

Table 6: Conservation Cropping Risk and Control Matrix

#	Risk	Evidence to provide a reasonable level of assurance*	Recommended control to mitigate risk
1	Field size claimed is larger than actual field size, including parts of field physically unsuitable for crops	Supporting documentation for field size (e.g. GPS track files from specific farm equipment, GPS shape file derived from field inspection, re-measurement of field size using Google Earth, satellite data) showing deductions for unfarmed areas (roads, dwellings, gullies, wooded areas, etc.)	Management review to check records of field size calculations are complete AND Exception report to identify field sizes outside of expected ranges (e.g. > 160 acres).
2	<u>Seeded acres claimed on a field are larger than the physically suitable acres reported by farmer</u>	<u>Supporting documentation for seeded acres (e.g. GPS track files from specific farm equipment, GPS shape derived from field inspection, showing deduction for non-cropped acres, measurement of field size using Google Earth, airphotos or satellite data showing deductions for non-cropped areas).</u>	<u>Management review to check records of seeded acres calculations are correct</u> <u>AND</u> <u>Exception report showing deductions for non-cropped areas.</u>
3	Fields exist but are recorded in the wrong soil zone (ecozone)	Detailed geographical information for each field specifying soil zone classification	Exception report to ensure fields are recorded in appropriate ecozones as defined by the AENV's ecozone listing
4	Annual cropping or summer fallow did not occur on the claimed year	Detailed farm records that specify the types of activity that occurred during the offset credit period (e.g. crop plan) and the specific equipment used OR Inspection records completed	Management review of field activity data to ensure it meets protocol requirements AND Management review of offset credit files for completeness of field

Candace 1/11/13 4:36 PM
Deleted: 2

Candace 1/11/13 4:36 PM
Deleted: 3

		by field agent that confirm that the types of field activity that occurred meet the protocol requirements	activity information (including inspection records, crop, equipment type and other supporting documentation)
<u>5</u>	<u>Reported equipment specification do not match asserted soil disturbance levels</u>	<u>Inspection records completed by field agent that confirms that the types of equipment used by the farmer meets the protocol requirements (i.e. equipment specifications)</u> <u>AND</u> <u>Supporting documentation for equipment used by farmer (e.g. purchase receipts or lease agreement)</u>	<u>Management review of inspection records and equipment documentation to ensure it meets protocol requirements</u>
<u>6</u>	<u>Impact of irrigation not considered</u>	<u>Inspection records completed by field agent that confirm the types of irrigation equipment used by the farmer (i.e. equipment specifications)</u> <u>AND</u> <u>Supporting documentation for water usage by farmer (e.g. water use record)</u>	<u>Management review of field activities to ensure they meet protocol requirements</u> <u>AND</u> <u>Management review of inspection records and water usage documentation</u>
<u>7</u>	<u>Excess number of passes on a field</u>		
<u>8</u>	Tillage occurred but was not disclosed (including multiple passes of no or low till)	Detailed farm records that specify the types of activity that occurred during offset credit period (e.g. crop plan) and the specific equipment used OR Inspection records completed	Management review of field activities and equipment specifications to ensure they meet protocol requirements AND Management review of detailed farm records and inspection reports to ensure

Candace 1/14/13 12:24 PM

Comment [6]: How is this different from #8 below?

Candace 1/11/13 4:36 PM

Deleted: 4

		by field agent that confirm the types of field activity that occurred and the types of equipment used by farmer to meet protocol requirements (i.e. equipment specifications)	completeness
<u>9</u>	Discretionary tillage exceeded <u>10% of the field size</u>	Inspection records completed by field agent that confirms the types of field activity that occurred and the types of equipment used by the farmer meet the protocol requirements (i.e. number and type of activities and equipment specifications)	Management review of inspection records and equipment documentation to ensure it meets protocol requirements
<u>10</u>	Impact of re_seeding events not considered	Inspection records completed by field agent that confirms that the types of field activity that occurred meets the protocol requirement	Management review of field activities to ensure they meet protocol requirements AND Management review of inspection records
Summerfallow Risks and Controls			
<u>11</u>	<u>Summerfallow acres claimed are in the wrong soil zone (i.e. outside of the dry prairie ecozone)</u>	<u>Location of the fields relative to the ecozone classifications boundary available on Alberta Agriculture and Rural Developments website</u>	<u>Management review of documentation to confirm the fields are in the dry prairie ecozone</u>
<u>12</u>	<u>Some of the acres switched to continuous cropping are later reverted back to fallow</u>	<u>Documentation disclosing details of the reversal to provide a basis for assessing the amount of carbon in the reserve account.</u>	<u>Management review of documented reversals</u>
<u>13</u>	<u>Different fields are used in the baseline and project</u>	<u>Detailed farm maps showing location of the baseline and project fields within the farm enterprise for each year</u>	<u>Management review of baseline and project condition documentation to ensure the same fields were</u>

Candace 1/11/13 4:42 PM

Deleted: 6

Candace 1/11/13 4:41 PM

Deleted: allowable disturbance limits

Candace 1/11/13 4:42 PM

Deleted: 8

Candace 1/11/13 4:46 PM

Formatted: Centered

Candace 1/14/13 11:50 AM

Formatted: Font:+Theme Body, 11 pt

Candace 1/14/13 11:50 AM

Formatted: Font:+Theme Body, 11 pt

Candace 1/14/13 12:24 PM

Comment [7]: If a reversal occurs during 1 of the 5 years of the project condition how is this accounted for?

Candace 1/14/13 11:50 AM

Formatted: Font:+Theme Body, 11 pt

	<u>conditions</u>	<u>supported by GPS track files from farm seeding equipment or GPS shape files from field inspection or sign off by a profession agrologist.</u>	<u>used.</u>
--	-------------------	--	--------------

- Candace 1/14/13 12:24 PM
- Comment [8]:** Please review
- Candace 1/11/13 4:44 PM
- Formatted:** Caption, Indent: Left: 0"

Appendix A – Evidence Required for a Conservation Cropping Project

Table 7: Evidence Required for a Conservation Cropping Project

Data Requirement	Records Needed	Why it is Required
1) Ownership of the farm field	<ul style="list-style-type: none"> ▪ Land title certificate for each field being claimed in the project for the first year the field is included, <p style="text-align: center;">AND</p> <ul style="list-style-type: none"> ▪ Confirmation of annual check against land titles to determine if ownership for the property has changed. <p>If ownership has changed, a new land title certificate must be obtained and associated land owner – tenant agreements must be updated.</p>	To confirm land ownership
2) Right to transact on offset credits	<ul style="list-style-type: none"> ▪ Contract between project developer and the farm operator for the assignment of the carbon rights. <p>This must include an agreement to provide access to data needed to quantify the greenhouse gas assertion for the farm enterprise.</p> <p>AND, in the case of rented or crop-shared land:</p> <ul style="list-style-type: none"> ▪ Signed written lease agreement between land owner(s) and the tenant that clearly states the assignment of the rights to the carbon. The contract must be in place before the farm field can be registered in an offset project. 	To confirm the right to transact on offset credits
3) Field size and location being claimed	<ul style="list-style-type: none"> ▪ GPS track file from farm seeding equipment for each year, <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> ▪ GPS shape file derived from field inspection, showing deductions for non-cropped areas (e.g. roads, gullies, wooded areas, grassed waterways, farm buildings). 	Only area under conservation cropping is eligible for offset credits

	<p>OR</p> <ul style="list-style-type: none"> ▪ Measurement of field size using Google Earth, airphotos or satellite data showing deductions for non-cropped areas (e.g. roads, gullies, wooded areas, grassed waterways, farm buildings, etc). 	
4) Ecozone protocol area classification	<p>Location of field compared to the classification boundary layer file available at: http://www1.agric.gov.ab.ca/\$department/deptdocs.nsf/all/cl11708</p>	To confirm the ecozone and the emissions coefficients
5) Existence of an annual crop, or first year of seeding of a perennial crop	<p>At least <u>one</u> of the following list of detailed farm records (completed by the farm operator), specifying the crop during the project year:</p> <ul style="list-style-type: none"> ▪ Detailed farm record sheets (see example in Appendix E), ▪ Crop plan, such as one provided to seed/fertilizer dealers to ensure product is available for spring farming operations, <p>AND <u>one</u> of the following:</p> <ul style="list-style-type: none"> ▪ Crop insurance records, or ▪ Supporting records to verify the accuracy of the items above. This may include sign off by a Professional Agrologist who has reviewed and collected supporting farm records that confirm the types of crops/field activities for that year. These records must be identified in the report and maintained in a format that is readily available for verifiers to inspect. 	To confirm offset credits were generated from an annual or first year perennial crop
6) Occurrences of tillage on each farm field being claimed	<ul style="list-style-type: none"> ▪ Detailed farm record sheets (see example in Appendix E) that specify all land disturbance activities including but not limited to seeding, manure spreading/incorporation and discretionary tillage; ▪ Disclosure of any discretionary tillage events on a field and calculation of area affected by the disturbance confirmed by a farm record sheet (see example in Appendix E) or GPS readings from farm equipment. ▪ If no discretionary tillage is done on a farm field, this must be documented in the farm record sheet. 	To assess soil disturbance against requirements stated in Table 1

	<p>AND <u>one</u> of the following:</p> <ul style="list-style-type: none"> ▪ The specific equipment used, or ▪ Supporting records to verify the accuracy of the items above. This may include sign off by a professional agrologist who has reviewed and collected supporting farm records that confirm the types of equipment used to meet protocol requirements (e.g. number of passes, shank spacing and opener width) and disturbances per field. These records must be identified in the report and maintained in a format that is readily available for verifiers to inspect. <p>Failure to disclose discretionary tillage will result in the field being disqualified for the claim year.</p>	
<p>7) Seeding/ fertilizer specifications used each year</p>	<ul style="list-style-type: none"> ▪ Calculation of the percentage of soil disturbance based on the width of the opener and shank spacing. <p>AND <u>one</u> of the following:</p> <ul style="list-style-type: none"> ▪ Photo evidence with time stamp of: equipment used including: <ul style="list-style-type: none"> • Opener width, • Distance between shanks ▪ Supporting documentation for equipment used by the farm operator including equipment receipt or rental agreement, model number of the tillage equipment. Changes in equipment need to be documented and recorded in the project developer's files. Equipment purchase and sale records or rental records shall be maintained for verification purposes, or ▪ Signed-off report completed by a professional agrologist who has reviewed and collected supporting farm records that confirm the type of equipment used by farm or custom operator meets the protocol requirements. 	<p>Equipment specifications affect the amount of soil disturbance incurred during farming operations</p>

<p>8) Reseeding events, if applicable</p>	<ul style="list-style-type: none"> ▪ One additional low-disturbance pass is allowed for reseeded events if total disturbance remains within allowable maximums, see Appendix D. Equipment specifications must be recorded in the farm record sheet (see example field sheet in Appendix E) indicating dates of initial and reseeded events; <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> ▪ Sign-off by a professional agrologist who reviewed and collected supporting farm records that confirm the reseeded events and the types of field operations that meet the protocol requirement 	<p>Reseeded events must not exceed the soil disturbance requirements in Table 1</p>
<p>9) Use of irrigation in dry prairie ecozone, if applicable</p>	<ul style="list-style-type: none"> ▪ Supporting documentation for water usage on the field by farm operator including two of the following: <ul style="list-style-type: none"> ▪ Water use records ▪ Photo evidence with GPS time stamp showing equipment used including model information ▪ Crop insurance records noting use of irrigation ▪ Air photo or satellite imagery showing pivots ▪ Alberta Irrigation Program documents ▪ Detailed farm maps showing coverage of irrigation networks over project fields including type and model numbers for equipment being used <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> ▪ Sign-off by a professional agrologist who reviewed and collected supporting farm records that confirm the irrigation practice and the types of field operations that meet the protocol requirement 	<p>Irrigation increases the carbon sequestration potential of Dry Prairie soils to that of Parkland soils. This information is needed to confirm the practice occurred.</p>

Table 8: Additional Evidence for Summerfallow Reduction Projects

Data Requirements	Records Needed	Why it is Required
1) Location of fields in the Dry Prairie ecozone being included in the baseline and project conditions	Location of fields with respect to ecozone classifications boundary layer file available at: http://www1.agric.gov.ab.ca/\$department/deptdocs.nsf/all/cl11708 .	Field eligibility is restricted to the Dry Prairie ecozone
2) The crop years used for the baseline	<ul style="list-style-type: none"> ▪ Detailed farm maps showing locations of baseline fields within the farm enterprise for each year for 3 consecutive years immediately prior to project implementation, <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> ▪ If a baseline year is not representative of farm operations, the next consecutive year and justification for why the year was excluded from the baseline calculations <p>AND</p> <ul style="list-style-type: none"> ▪ Data to establish the year(s) as typical and thus eligible for inclusion, including detailed farm records of inputs and yields of crops for each field within the farm enterprise (see example in Appendix E). <p>AND <u>one</u> of the following:</p> <ul style="list-style-type: none"> ▪ Records from crop insurance showing typical yields and whether field was previously summerfallowed, or ▪ Signed-off report that includes all of the above evidence completed by a Professional agrologist who has reviewed and collected supporting farm records that confirm the type of equipment used by farm or custom operator meets the protocol requirements 	Baselines must be established based on 3 years of typical farm operations
3) The crop years used if a non-consecutive	<ul style="list-style-type: none"> ▪ Detailed farm maps showing locations of baseline fields within the farm enterprise for each year. 	Documents atypical crop years and provides justification for exclusion of that

baseline is used.	<p>AND</p> <ul style="list-style-type: none"> ▪ Detailed farm records of inputs and yields of crops for each field within the farm enterprise (see example in Appendix E). <p>AND</p> <ul style="list-style-type: none"> ▪ Data and trending to establish the year(s) as atypical and thus eligible for exclusion. <p>AND <u>one</u> of the following:</p> <ul style="list-style-type: none"> ▪ Records from crop insurance showing typical yields and whether field was previously summerfallowed, or ▪ Signed-off report that includes all of the above evidence completed by a professional agrologist who has reviewed and collected supporting farm records that confirm the type of equipment used by farm or custom operator meets the protocol requirements 	year in favour of the next consecutive year
4) Eligibility of fields during the project condition	<ul style="list-style-type: none"> ▪ Proof as stated above that the crop met the requirements for inclusion in the tillage system management component of this protocol including the evidence required above for tillage system management. 	This flexibility mechanism must be co-implemented with no till management practices.