



Date: August 22, 2023

To: Commissioner Newsha K. Ajami, President
 Commissioner Sophie Maxwell, Vice President
 Commissioner Tim Paulson
 Commissioner Anthony Rivera
 Commissioner Kate H. Stacy

Through: Dennis J. Herrera, General Manager

From: Nancy L. Hom, Chief Financial Officer and Assistant
 General Manager, Business Services

Subject: FY 2022-23 Q4 Audit and Performance Review Report

This memorandum summarizes the San Francisco Public Utilities Commission (SFPUC) Quarterly Audit and Performance Review (QAPR) report for the fourth quarter of FY 2022-23, ending June 30th, 2023.

I. Completed Audits

There were three completed audits during the fourth quarter of FY 2022-23:

1. CY 2019-20 Energy Center SF LLC Franchise Fee Audit | April 20, 2023
 Report Link: <https://tinyurl.com/2p9xuhb9>

Report Summary: The Controller’s City Services Auditor (CSA) engaged Sjoberg Evashenk Consulting, Inc., (SEC) to audit whether Energy Center San Francisco LLC (Energy Center) properly paid the franchise fee that the City and County of San Francisco charges to use its streets to install, construct, maintain, and operate steam pipe conduits for distributing steam for heating purposes.

Audit Findings Summary: The audit found that Energy Center generally complied with its obligations under the steam franchise ordinance and the relevant provisions of the San Francisco Administrative Code but did not always meet reporting and payment deadlines and reporting requirements. The audit also found that the SFPUC and the Office of the Controller’s Budget and Analysis Division (Division) generally fulfilled their obligations in administering and monitoring the franchise, though the Division did not always follow its internal policies. There were no SFPUC findings.

London N. Breed
 Mayor

Newsha K. Ajami
 President

Sophie Maxwell
 Vice President

Tim Paulson
 Commissioner

Anthony Rivera
 Commissioner

Kate H. Stacy
 Commissioner

Dennis J. Herrera
 General Manager



2. 2022 Green-e Verification Audit, SuperGreen | May 30, 2023

Report Link: <https://tinyurl.com/pfrh3wm2>

Report Summary: Third-party auditor Larkin & Associates, PLLC performed the audit procedures agreed upon by CleanPowerSF and the Center for Resource Resolutions (CRS) to verify compliance with annual reporting requirements of the CRS's Green-e Energy program.

Audit Findings Summary: The confidential report found no exceptions regarding compliance with the Green-e Energy verification reporting requirements.

3. 2022 Green-e Verification Audit, SuperGreen Saver | June 14, 2023

Report Link: <https://tinyurl.com/3pb3fnnx>

Report Summary: Third-party auditor Crowe LLP performed the audit procedures agreed upon by CleanPowerSF and the Center for Resource Resolutions (CRS) to verify compliance with annual reporting requirements of the CRS's Green-e Energy program.

Audit Findings Summary: One exception was noted regarding the verbiage used to retire Renewable Energy Certificates.

II. Audit Recommendation Status

As of 6/30/23, 23 audit recommendations are open for two audits: the SSIP CS-165 Program Management Contract Audit and the Crystal Springs Golf Partners, LP Revenue Lease Audit.

If you have questions, please contact me at NHom@swater.org or Irella Blackwood at iblackwood@swater.org.

Attachment: FY 2022-23 Audit Plan, By Status

CC: Ronald P. Flynn, Deputy General Manager
Irella Blackwood, Audit Bureau Director
Sheryl Bregman, SFPUC Counsel, Office of the City Attorney

Status	
Completed:	18
In Progress:	15
Upcoming:	6
Total:	39

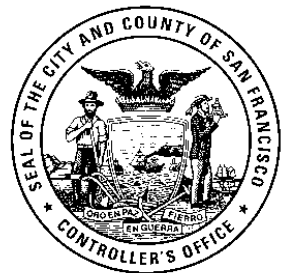
#	Quarter Status	Audit Type	Enterprise / Bureau	Audit Name	Oversight Body
1	Completed	Financial	Water	Audited Financial Statements, FY 2021-22	Controller
2	Completed	Financial	Wastewater		
3	Completed	Financial	Hetch Hetchy Water & Power and CleanPowerSF		
4	Completed	Financial	Business Services, Finance	Annual Comprehensive Financial Report, FY 2021-22	SFPUC
5	Completed	Financial	Business Services, Finance	Popular Annual Financial Report, FY 2021-22	SFPUC
6	Completed	Financial	Power	Franchise Fee Audit: Energy Center SF LLC	Controller
7	Completed	Financial	Power	Franchise Fee Audit: Pacific Gas & Electric Company	Controller
8	Completed	Financial	Water	Annual Physical Inventory Count, FY 2021-22	SFPUC, Finance
9	Completed	Financial	Wastewater		
10	Completed	Financial	Hetch Hetchy Water & Power		
11	Completed	Financial	Business Services, Finance	Post Audit, CY 2021	Controller
12	[Updated] Completed	Financial	Power	2022 Green-e Verification Audit, SuperGreen	Center for Resource Solutions
13	[Updated] Completed	Financial	Power	2022 Green-e Verification Audit, SuperGreen Saver	Center for Resource Solutions
14	In Progress	Financial	Business Services, Finance	Wholesale Revenue Requirement: Statement of Changes in Balancing Account, FY 2020-21	BAWSCA
15	In Progress	Financial	Business Services, Finance	Post Audit, CY 2022	Controller
16	In Progress	Financial	Business Services, Finance	Wholesale Revenue Requirement: Statement of Changes in Balancing Account, FY 2021-22	BAWSCA

#	Quarter Status	Audit Type	Enterprise / Bureau	Audit Name	Oversight Body
17	[Updated] In Progress	Financial	Water	Annual Physical Inventory Count, FY 2022-23	SFPUC, Finance
18	[Updated] In Progress	Financial	Wastewater		
19	[Updated] In Progress	Financial	Hetch Hetchy Water & Power		
20	Upcoming	Financial	Water	Audited Financial Statements, FY 2022-23	Controller
21	Upcoming	Financial	Wastewater		
22	Upcoming	Financial	Hetch Hetchy Water & Power & CleanPowerSF		
23	Completed	Performance	Infrastructure	SSIP CS-165 Program Management Contract Audit	CSA, Controller
24	Completed	Performance	Business Services, ITS	IT / OT Network Audit	CSA, Controller
25	Completed	Performance	Power	CA Independent System Operator (CAISO) Scheduling Coordinators Self-Audit, 2020-22	CAISO
26	Completed	Performance	Business Services, ITS	Enterprise Risk Management: Cyber Risk Assessment	SFPUC
27	In Progress	Performance	Infrastructure	Public Integrity Assessment: SOLIS Procurement	CSA, Controller
28	In Progress	Performance	Hetch Hetchy Water & Power	Reliability Standards Compliance Audit	WECC / NERC
29	In Progress	Performance	All SFPUC	SFPUC Chapter 6 Delegated Authority Audit	BOS
30	[Updated] In Progress	Performance	Business Services, ITS	Cybersecurity Maturity Assessment, FY 2022-23	CSA, Controller
31	[Updated] In Progress	Performance	Hetch Hetchy Water & Power	Sanitary Survey, Cyber Security Assessment	TBD
32	[Updated] In Progress	Performance	Hetch Hetchy Water & Power	NERC-CIP Audit	WECC / NERC
33	[Updated] In Progress	Performance	Contracts Administration Bureau	14B LBE Audit	CSA, Controller
35	[Updated] In Progress	Performance	All SFPUC	BLA Conflicts of Interest Audit	BOS
34	Upcoming	Performance	Business Services, ITS	Interconnection Security Agreement, FY 2022-23	CSA, Controller
36	Completed	Concessions, Lease Revenue	Real Estate Services	Revenue Lease Audit: Crystal Springs Golf Partners LP	CSA, Controller
37	Upcoming	Concessions, Lease Revenue	Real Estate Services	Revenue Lease Audit: Mission Valley Rock	CSA, Controller

#	Quarter Status	Audit Type	Enterprise / Bureau	Audit Name	Oversight Body
38	In Progress	Revenue Bond Oversight Committee	RBOC	SFPUC Revenue Bond Programs Audit: Phase II	RBOC
39	Upcoming	Revenue Bond Oversight Committee	RBOC	SFPUC Revenue Bond Programs Audit: Phase III	RBOC

Energy Center San Francisco LLC Paid the Correct Franchise Fees for 2019 and 2020 But Paid Its 2019 Fee Months Late and Did Not Always Meet Reporting Requirements

Board of Supervisors



April 20, 2023

City & County of San Francisco
Office of the Controller
City Services Auditor

About the Audits Division

The City Services Auditor (CSA) was created in the Office of the Controller through an amendment to the Charter of the City and County of San Francisco (City) that was approved by voters in November 2003. Within CSA, the Audits Division ensures the City's financial integrity and promotes efficient, effective, and accountable government by:

- Conducting performance audits of city departments, contractors, and functions to assess efficiency and effectiveness of service delivery and business processes.
- Investigating reports received through its whistleblower hotline of fraud, waste, and abuse of city resources.
- Providing actionable recommendations to city leaders to promote and enhance accountability and improve the overall performance and efficiency of city government.

Team:

Winnie Woo, *Audit Manager*

Mark de la Rosa
Director of Audits
Office of the Controller
City and County of San Francisco
(415) 554-7574

Consultant:

Sjoberg Evashenk Consulting, Inc.

For media inquiries, please contact
con.media@sfgov.org.



sf.gov/controller



[@sfcontroller](https://twitter.com/sfcontroller)



LinkedIn Office of the Controller

Audit Authority

CSA conducted this audit under the authority of the San Francisco Charter, Section 3.105 and Appendix F, which requires that CSA conduct periodic, comprehensive financial and performance audits of city departments, services, and activities.



OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield
Controller
Todd Rydstrom
Deputy Controller

April 20, 2023

Board of Supervisors
City and County of San Francisco
City Hall, Room 244
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Dear President Peskin and Members:

The City Services Auditor (CSA) of the Office of the Controller (Controller) engaged Sjoberg Evashenk Consulting, Inc., (SEC) to audit the payment of franchise fees by Energy Center San Francisco LLC (Energy Center) to the City and County of San Francisco (City) for 2019 and 2020. Energy Center pays the City franchise fees to use its streets to install, construct, maintain, and operate steam pipe conduits for distributing steam for heating purposes. Energy Center is required to report its annual gross receipts to the City and pay the City 2 percent of the receipts subject to the franchise fee. The San Francisco Public Utilities Commission (SFPUC) oversees the franchise, except for certain financial requirements, the enforcement of which is the responsibility of the Controller's Budget and Analysis Division (Division).

Reporting Period: January 1, 2019, through December 31, 2020

Franchise Fee Paid: \$338,100

Energy Center correctly reported \$30,917,763 in total gross receipts and \$16,904,990 in gross receipts subject to the franchise fee and correctly paid \$338,100 in fees to the City. However, Energy Center submitted its 2019 statement and paid its 2019 fee late. The audit also found that the SFPUC and Division generally fulfilled their obligations in administering and monitoring the franchise, but the Division did not always follow its internal policies.

The report makes two recommendations for how the Division can better monitor Energy Center's compliance with its payment and reporting requirements. The responses of SFPUC and the Division are attached to this report.

CSA and SEC appreciate the assistance and cooperation of Energy Center, SFPUC, and Controller's Budget and Analysis Division staff during the audit. For questions about the report, please contact me at mark.p.delarosa@sfgov.org or 415-554-5393 or CSA at 415-554-7469.

Respectfully,

A handwritten signature in black ink, appearing to read "Mark de la Rosa".

Mark de la Rosa
Director of Audits

cc: Board of Supervisors
Budget Analyst
Civil Grand Jury
Citizens Audit Review Board
City Attorney
Mayor
Public Library

Board of Supervisors:

Energy Center San Francisco LLC Paid the
Correct Franchise Fees for 2019 and 2020 But
Paid Its 2019 Fee Months Late and Did Not
Always Meet Reporting Requirements

April 17, 2023



EXECUTIVE SUMMARY

Purpose of the Audit

As required by the San Francisco Administrative Code, Chapter 11 – *Franchises*, the City Services Auditor assessed (1) whether Energy Center San Francisco LLC (formerly NRG Energy Center San Francisco LLC) complied with the reporting requirements and payment obligations contained in the chapter and in San Francisco Steam Franchise Ordinance 418-75 and (2) whether San Francisco departments complied with the relevant requirements for administering and monitoring the Steam Franchise Ordinance.

Highlights

The San Francisco Board of Supervisors may grant a franchise by ordinance to another entity to construct, install, and/or operate facilities in public rights-of-way within the City and County of San Francisco (City).

In 1993, Energy Center San Francisco LLC (Energy Center) was granted a steam franchise authorizing it to install, maintain, and operate underground steam pipe conduits to carry steam and/or steam condensate for heating and other purposes through City streets, alleys, and other public places. In consideration for the franchise, Energy Center must annually submit a statement of gross receipts and a franchise fee payment to the City.

The San Francisco Public Utilities Commission (SFPUC) is responsible for administering and reporting on non-financial aspects of the franchise, while the Office of the Controller's Budget and Analysis Division (Division) is responsible for receiving and reviewing franchise statements and payments.

The audit found that Energy Center generally complied with its obligations under the steam franchise ordinance and the relevant provisions of the San Francisco Administrative Code but did not always meet reporting and payment deadlines and reporting requirements. The audit also found that although the SFPUC and Division generally fulfilled their obligations in administering and monitoring the franchise, the Division did not always follow its internal policies. If implemented, two of the audit's recommendations will help the Division to improve its oversight of Energy Center's compliance with its reporting and payment requirements.

INTRODUCTION

Audit Authority

The Office of the Controller (Controller) is required under the San Francisco Administrative Code (Administrative Code), Chapter 11, Section 11.44(a), to file a report no less than every two years with the Board of Supervisors (Board) analyzing whether each franchisee is complying with the reporting requirements and payment obligations in the chapter and the relevant franchise ordinance.

The City and County of San Francisco (City) also has the right under the Administrative Code, Chapter 11, Section 11.38, to access the books and records of a franchisee to monitor compliance with the chapter, the franchise ordinance, or other applicable law.

Further, the San Francisco Charter provides the Controller's City Services Auditor Division (CSA) with broad authority to conduct audits. Sjoberg Evashenk Consulting, Inc., conducted this audit on behalf of CSA under these authorities.

Background

In 1975, the San Francisco Board of Supervisors granted Pacific Gas and Electric Company (PG&E) a franchise to install, maintain, and operate underground steam pipe conduits to carry steam and/or steam condensate for heating and other purposes through City streets, alleys, and other public places.¹

In 1993, the Board approved the transfer of the steam franchise from PG&E to Energy Center San Francisco LLC (Energy Center), formerly NRG.^{2, 3}

In consideration for the franchise, Energy Center must, by March 31st each year, submit to the City a duly verified statement of its gross receipts subject to the franchise fee, which is based on the ratio of Energy Center's franchise assets to total operating assets valued at historical cost. By April 15th each year, Energy Center must pay the City 2

¹ Ordinance No. 418-75.

² Ordinance No. 124-93.

³ Energy Center is a subsidiary of NRG Yield, Inc., which is owned by NRG Energy, Inc. In August 2018, NRG Yield, Inc., changed its name to Clearway Energy Inc., doing business as Energy Center San Francisco LLP.

percent of its annual gross receipts arising from the use, operation, or possession of the franchise (gross receipts subject to the franchise fee). Franchise assets encompass all assets related to the sale of steam and located in public spaces, while assets located on private property are considered “non-franchise” assets. Energy Center maintains historical cost asset lists that track the historical cost of each asset and distinguish between franchise assets and non-franchise assets.

The Administrative Code, Chapter 11, designates the San Francisco Public Utilities Commission (SFPUC) as the entity responsible for administering and reporting to the Board on the City’s steam franchise, except for certain aspects that the Controller administers. The Controller’s Budget and Analysis Division (Division) is responsible for receiving Energy Center’s annual statement and collecting the franchise fees.

Objective and Scope

The objective of the audit was to determine whether Energy Center complied with the reporting requirements and payment obligations contained in Administrative Code Chapter 11 – *Franchises* and Steam Franchise Ordinance 418-75 (franchise agreement) and whether City departments complied with the relevant requirements for administering and monitoring the franchise.

Specifically, the audit determined whether:

- Energy Center timely and accurately reported its gross receipts subject to the franchise fee under the terms of the franchise agreement;
- Energy Center correctly calculated and timely paid the City the proper franchise fee under the terms of the franchise agreement; and
- SFPUC and the Division complied with all applicable requirements in administering and monitoring the franchise.

This audit covered the period from January 1, 2019, to December 31, 2020.

Methodology

To conduct the audit, the auditors reviewed the applicable provisions of Chapter 11 of the Administrative Code and the franchise agreement as well as conducted interviews of Energy Center, SFPUC, and Division management and staff.

To determine whether Energy Center accurately reported its gross receipts, the auditors identified and analyzed Energy Center's internal controls over franchise activities and compared receipts reported to the City to amounts recorded in Energy Center's records (monthly billing spreadsheets, annual sales summaries, and year-end income statements). On a sample basis, the audit team tested whether Energy Center invoiced customers according to meter-reading records and applicable rates and whether invoiced amounts were appropriately recorded as gross receipts. Further, the auditors determined whether adjustments to receipts were adequately supported.

To determine whether Energy Center correctly calculated the gross receipts subject to the franchise fee based on the ratio of franchise assets to total operating assets, the audit team compared historical cost asset lists between years for reasonableness and completeness, as well as verified key formulas to ensure the lists encompass all relevant values. The auditors also reviewed asset descriptions and evaluated whether Energy Center reasonably characterized assets as franchise and non-franchise. In addition, the auditors traced the historical cost assigned to each asset added in 2019 and 2020 to Energy Center's records (depreciation schedules, year-end trial balances, and year-end work in progress reports) and compared asset values on historical cost asset lists to values reported on Energy Center's statements of gross receipts.

To determine whether Energy Center correctly calculated and paid the City the correct franchise fee under the terms and deadlines specified in the franchise agreement, the audit team reviewed Division date stamps, if any, on Energy Center's annual statements of gross receipts and franchise fee payments, confirmed that the statements of gross receipts were duly verified, and checked each calculation in Energy Center's computation of its franchise fee to ensure mathematical accuracy. The audit team applied a materiality threshold set by CSA of the lesser of \$2,000 or 2 percent of Energy Center's calculated annual franchise fee due to any underpayments and overpayments identified.

To determine how well SFPUC and the Division complied with applicable requirements in administering and monitoring the

franchise, the audit team reviewed the most recent compliance report that SFPUC submitted to the Board and the tools the Division used to track and review franchise fee reports and payments.

Statement of Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

Auditee Response

Energy Center agreed with the audit results but chose not to submit a written response to this report. SFPUC and the Division also agree with the audit finding results as shown in their responses attached to this report.

AUDIT RESULTS

Summary

For the period of January 1, 2019, through December 31, 2020, Energy Center generally complied with its obligations under the steam franchise agreement and the relevant provisions of the Administrative Code by properly reporting and paying its franchise fee to the City. However, Energy Center was months late in submitting the required annual report and paying the franchise fee for 2019.

SFPUC and the Division generally complied with most of the requirements for administering and monitoring the franchise, but the Division did not always follow its internal procedures. Opportunities exist to better ensure Energy Center complies with franchise deadlines and reporting requirements.

Although Energy Center Accurately Reported Its Gross Receipts and Paid the Correct Franchise Fees, It Paid Its 2019 Fee Three Months Late and Did Not Meet Reporting Deadlines

For 2019 and 2020, Energy Center reported a combined \$30,917,763 in total gross receipts with \$16,904,990 of that amount subject to the franchise fee and accurately paid \$338,100 in franchise fees to the City, as shown in Exhibit 1, in compliance with the franchise agreement and the relevant provisions of the Administrative Code.

However, Energy Center did not always meet payment deadlines or reporting requirements as set forth in the franchise agreement. The San Francisco Steam Franchise Ordinance (Ordinance 418-75) sets forth specific schedules and reporting provisions that require Energy Center to file a duly verified annual statement by March 31st of the year following the reporting (calendar) year and pay its annual franchise fee to the City by April 15th of the year following the reporting year.

Thus, although Energy Center's 2019 franchise statement and payment were due March 31 and April 15, 2020, respectively, the Division received Energy Center's 2019 statement on July 22, 2020, approximately four months late, and received the 2019 franchise payment on July 22, 2020, approximately three months late. Energy Center stated that it sent the 2019 franchise fee statement and payment late due to multiple entities handling payments as well as slower delivery services by the postal service because of the COVID-19 pandemic. Energy Center paid a late payment penalty of \$5,654.70, that was calculated based on Administrative Code section 11.27.

**Exhibit 1: Energy Center Reported Gross Receipts and Franchise Fees Paid:
January 1, 2019, to December 31, 2020**

Year	(A) Total Gross Receipts	(B) Ratio of Franchise Assets to Total Operating Assets	(C) Gross Receipts Subject to Franchise Fee = (A) x (B)	Franchise Fee* = (C) x .02
2019	\$17,211,552	54.756809%	\$9,424,497	\$188,490
2020	\$13,706,211	54.577395%	\$7,480,493	\$149,610
Total	\$30,917,763	—	\$16,904,990	\$338,100

Figures have been rounded to the nearest dollar.

*Franchise fee due is 2 percent of Energy Center's annual gross receipts subject to the franchise fee.

Sources: Energy Center's annual steam franchise statements of gross receipts and Division payment records.

SFPUC Issued Its Statutorily Required Franchise Compliance Report

SFPUC is required by the Administrative Code, Chapter 11, Article 5, Section 11.44(b), to file a report with the Board of Supervisors (Board) no less than every two years, analyzing whether each franchise grantee is complying with all provisions of the chapter and its franchise, except for those addressed by the Controller's report.⁴ SFPUC issued a compliance report to the Board dated August 26, 2022.

Controller's Budget and Analysis Division Generally Fulfilled Its Administrative Requirements

The Division generally fulfilled its administrative requirements and generally followed its internal procedures with some minor adjustments as a result of the COVID-19 pandemic that began in early 2020 and continued into 2021, and California's governor issued Executive Order N-33-20 2020, that included requirements for non-essential workers to stay home due to the pandemic, referred to as the Shelter-in-Place Order.

The Division is responsible for ensuring Energy Center complies with the following agreement obligations:

- Franchise fee is correctly calculated;
- Franchise fee payment submitted by due date; and
- Annual statement submitted by due date and duly verified.

For the 2019 and 2020 statements and fee payments, the Division generally adhered to its written process for reviewing

⁴ The Controller's Report refers to the report requirement under the Administrative Code, Chapter 11, Article 5, Section 11.44(a), analyzing whether each person owing a franchise fee is complying with the audit and reporting requirements and payment obligations in the Chapter.

the annual statements and payments. Specifically, the Division reviewed franchise fee statements and payments by continuing to use a spreadsheet to track key dates and payments, and completed data analyses to identify variances greater than 10 percent between expected franchise fee and surcharge revenue receipts and actual revenue receipts. However, the Division did not follow its established process to reach out Energy Center if variances greater than 10 percent were identified. Specifically, a variance of nearly 23 percent was identified for the 2020 payment; yet, the Division did not proactively follow up with Energy Center until notified by the audit team. In a minor deviation from the Division's written processes, the Division did not date stamp the physical copies of the statements sent by Energy Center; however, this represents a reasonable variance as there were no personnel from the Division physically present to date stamp the statements due to the COVID-19 pandemic and ensuing Shelter-in-Place order.

Recommendations

1. The Controller's Budget and Analysis Division should follow its established procedures and contact Energy Center to determine the cause when variances between expected and actual franchise fee amounts are greater than 10 percent.
2. The Controller's Budget and Analysis Division should implement a process to notify the franchisee when annual statements and franchise fee payments are late.

ATTACHMENT A: SFPUC'S RESPONSE



525 Golden Gate Avenue, 13th Floor
San Francisco, CA 94102
T 415.554.3155
F 415.554.3161
TTY 415.554.3488

April 5, 2023

Mark de la Rosa
Director of Audits
City Hall, Room 476
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Subject: Energy Center San Francisco LLC Paid the Correct Franchise Fees for 2019 and 2020 But Paid Its 2019 Fee Months Late and Did Not Always Meet Reporting Requirements

Dear Mr. de la Rosa,

Thank you for providing us the opportunity to review the audit report, *Energy Center San Francisco LLC Paid the Correct Franchise Fees for 2019 and 2020 But Paid Its 2019 Fee Months Late and Did Not Always Meet Reporting Requirements*, prepared by the Controller's Office City Services Auditor.

We appreciate the time your staff dedicated to this audit and are pleased that there are no findings related to SFPUC's role in administering and reporting on the non-financial aspects of the franchise.

If there are any questions or additional information is needed, please do not hesitate to contact me at 415-554-1600.

Sincerely,

A handwritten signature in blue ink that reads "Dennis Herrera".

Dennis Herrera
General Manager

CC: Ronald Flynn, Deputy General Manager
Nancy Hom, AGM Business Services/CFO
Irella Blackwood, Audit Director

London N. Breed
Mayor

Newsha K. Ajami
President

Sophie Maxwell
Vice President

Tim Paulson
Commissioner

Anthony Rivera
Commissioner

Kate H. Stacy
Commissioner

Dennis J. Herrera
General Manager

OUR MISSION: To provide our customers with high-quality, efficient and reliable water, power and sewer services in a manner that values environmental and community interests and sustains the resources entrusted to our care.



ATTACHMENT B: CONTROLLER'S RESPONSE



OFFICE OF THE CONTROLLER CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield
Controller
Todd Rydstrom
Deputy Controller

April 6, 2023

Mr. Mark de la Rosa
Director of Audits
City Hall, Room 476
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

RE: 2019 and 2020 Energy Center franchise audit

Dear Mr. de la Rosa,

Thank you for the opportunity to review the audit of franchise fees and surcharges remitted to the City by Energy Center for 2019 and 2020. We agree with the findings and do not note any errors or omissions.

Sincerely,

/s/ _____

Michelle Allersma
Director, Budget & Analysis Division

CITY HALL • 1 DR. CARLTON B. GOODLETT PLACE • ROOM 316 • SAN FRANCISCO, CA 94102-4694
PHONE 415-554-7500 • FAX 415-554-7466

Recommendations and Responses

For each recommendation, the responsible agency should indicate in the column labeled *Agency Response* whether it concurs, does not concur, or partially concurs and provide a brief explanation. If it concurs with the recommendation, it should indicate the expected implementation date and implementation plan. If the responsible agency does not concur or partially concurs, it should provide an explanation and an alternate plan of action to address the identified issue.

Recommendation	Agency Response	CSA Use Only Status Determination*
The Controller's Budget and Analysis Division should:		
1. Follow its established procedures and contact Energy Center to determine the cause when variances between expected and actual franchise fee amounts are greater than 10 percent.	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur The Budget and Analysis Division concurs it should adhere to its own internal process to review variance from forecast when statements and payments are received each spring. The lapse occurred in Spring 2020 during a global pandemic, when the Division was focused intensely on forecasting and rebalancing large, current-year and future-year shortfalls, rather than rigidly adhering to previously established procedures around the steam franchise, worth about \$200,000. Now that our work is more stable, the Division is re-focused on training and adhering to its desk procedures.	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested
2. Implement a process to notify the franchisee when annual statements and franchise fee payments are late.	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur The Budget and Analysis Division concurs it should notify the franchisee as soon as an annual statement and payment are late. This will be added to our procedures sheet.	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested

* Status Determination based on audit team's review of the agency's response and proposed corrective action.

Larkin & Associates, PLLC
Certified Public Accountants
And Regulatory Consultants
15728 Farmington Road
Livonia, MI 48154
734-522-3420

Independent Practitioner's Report on Applying Agreed-Upon Procedures

To the Officers of
CleanPowerSF and the Center for Resource Solutions

We have performed the procedures enumerated below, on the compliance of the annual reporting requirements of the Center for Resource Solutions' Green-e® Energy program of CleanPowerSF (the "Company") as for the year that ended December 31, 2022. The Company's management is responsible for the Company's compliance with the annual reporting requirements of the Center for Resource Solutions' Green-e® Energy program.

CleanPowerSF has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance of the annual reporting requirements of the Center for Resource Solutions' Green-e® Energy program. The Center for Resource Solutions has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Larkin & Associates, PLLC ("Larkin") or ("we") followed the procedures for CleanPowerSF that were contained in the 2022 Green-e Energy Annual Verification Audit Protocol.

We noted one exception regarding the verbiage the Company used to retire its RECs. Please see Step III.1.11 for an explanation of this exception.

We were engaged by CleanPowerSF to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance of the annual reporting requirements of the Center for Resource Solutions' Green-e® Energy program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to the Company and the Center for Resource Solutions.

We are required to be independent of CleanPowerSF and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Center for Resource Solutions (the specified parties) and is not intended to be and should not be used by anyone other than those specified parties.

Larkin & Associates PLLC

Larkin & Associates, PLLC
Livonia, Michigan
May 30, 2023

15. Supply and Supporting Documentation

Applicability and Intent of the Section

All Green-e® Energy Participants with certified sales in 2022 must show that they have purchased, brokered or generated enough renewable MWh to support their certified sales, verify eligibility of facilities supplying renewable MWh to Participant, and provide data to prevent double counting of renewable MWh by certain purchasers of electricity that has been separated from RECs.

Background and Important Reminders for the Section

- Supply that has already been allocated to prior RY sales, even if it meets the 21-month generation period of eligibility for RY2023, should not be listed. Supply reported as eligible on the Participant's prior RY's software submission may only be listed in the software system for RY2023 if that supply was not allocated to sales in the prior RY. Eligible carryover are excess MWh listed in the supply section of RY2022 but not sold in wholesale or retail sales. The facilities that generated eligible carryover should be listed in RY2023's Facility Information section under a given facility's supply details.
- A number of audit steps will require you to review attestations and/or Tracking System Reports. It may save time during the audit to conduct all steps pertaining to attestations during a single review of all attestations rather than reviewing all attestations once per audit step and therefore reviewing all attestations multiple times. All attestations and Tracking System Reports are available under their respective sections and also under Audit Participant Data >> View or Download Supporting Documents.
- All data, attestations and other supporting documents are stored in the online verification software system. For many audit steps, you may want to have multiple web browser windows open with your client's data submission available, so that you can flip between screens without having to navigate back and forth between screens.
- EIA (Energy Information Administration) numbers for generation facilities should be the Plant Code or Facility ID number, and not the Utility ID number; the EIA assigns unique numbers for both.
- In some cases, a facility may have registered in a tracking system partway through 2022, such that part of the generation was not issued RECs in a tracking system and some was issued RECs in a tracking system. In these cases, treat the generation from the period prior to joining a tracking system as one facility and the generation from the period after joining the tracking system as separate facilities for the purposes of Steps III.1.7-13 and III.1.19–20.

Software System Pages needed:

- Facility Information table (Audit Participant Data>>View Participants Data>>Supply, also available in the “View All” table, Audit Participant Data>>View Participants Data>>View All)
- Generation Information table (Audit Participant Data>>View Participants Data>>Supply>>View Generation; accessed by clicking on “View Generation” on the Facility Information table)
- Supporting Documents (Audit Participant Data>>View or Download Supporting Documents) to view all submitted Supporting Documents, or to view Supporting Documents for specific facilities go to (View Participants Data>>Supply>>View Generation>>Supporting Documents)
- Participant’s Products, Notes & Customers (Audit Participant Data>>Participant’s Products, Notes & Customers)

Audit Procedures for the Section

1. Obtain from the Participant:

- if the Participant sold any Green-e® Energy certified products in the year prior to the current Reporting Year (RY), obtain the completed Annual Verification Submission from that prior RY
- contracts or other company records that provide information on the name and other identifying characteristics of the generating facility, the amount of renewable MWh purchased/generated from it, the date of generation, and the wholesale supplier from which the MWh were purchased if applicable
- copies of meter readings and the most recent meter certifications for all generators listed that the Participant owns that are supplying MWh toward Green-e® Energy certified sales in the RY being verified
- any documentation of Low-Impact Hydropower Institute (LIHI) certification for U.S. hydroelectric facilities if certification is not listed on the LIHI website
- any documentation of EcoLogocertification for Canadian hydro facilities if certification is not listed on the EcoLogoweb site
- log-in information for the Participant’s accounts in all Tracking Systems (unless the Participant will be logging in and guiding you through their accounts). All Participants that purchased and sold RECs that are tracked in a tracking system must have their own tracking system account. In certain circumstances, Green-e® Energy staff may allow RECs to be retired for a certified retail product in the tracking system account of a different Green-e® Energy participant rather than the account of the participant offering the retail product. **Participants must receive approval from Green-e® Energy staff to qualify for this exception.**

Step III.1.1 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: Larkin obtained the Annual Verification Submission for CleanPowerSF from RY2021, which Larkin conducted.

In RY2022, the Company contracted with four generating facilities from which it purchased its RECs. CleanPowerSF provided WREGIS tracking system reports for these facilities.

On April 27, 2023, CleanPowerSF conducted a walkthrough with Larkin of its WREGIS Tracking System account.

Bullet points 3 through 5 do not apply to CleanPowerSF because the generators are not owned by CleanPowerSF and the generators are a "wind" and "solar" resource type. No exceptions were noted.

2. For every renewable electricity or REC purchase transaction listed in the supply section of the verification software system, the Participant must have documentation demonstrating the transfer of ownership of renewable MWh from generator through to Participant, even if ownership of the REC has passed through many parties before reaching the Participant. If the Participant is the generator, Participant must still supply attestations for the amount of generation they are claiming toward sales this RY. Note if the Participant has not supplied attestations in a manner consistent with Appendix D, which describes which documentation must be supplied in various scenarios. If any renewable electricity or REC purchase transaction is missing proof of supply delivery documentation, this step cannot be completed and you may not submit this Agreed-Upon Procedures document to Green-e® Energy staff. Participants offering certified broker products will not have taken ownership of renewable MWh used to substantiate certified sales; regardless, attestations must still be supplied in a manner consistent with Appendix D. Note any exceptions.

Step III.1.2 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF provided Larkin with WREGIS tracking system reports and conducted a walkthrough with Larkin of its WREGIS tracking system account. To ensure that the Attestations are consistent with Appendix D, Larkin reviewed the guidance in Appendices D and E and checked the list of generators maintained by CRS that have completed a Tracking Attestation and determined to be eligible for Green-e Energy. Larkin obtained the downloadable list of these facilities for RY2022. The guidance provides that: "If a facility is listed on this downloadable list and covers the period of generation claimed, then Participant does not need to include a copy of the Tracking Attestation in its Annual Verification Submission."

We reviewed the this downloadable list and noted that all four of CleanPowerSF's facilities are included on this list. No exceptions were noted.

3. All facilities on the Facility Information table (Audit Participant Data>>View Participants Data>>Supply) must be registered in an approved tracking system unless:
- The entire facility has an aggregated nameplate capacity less than or equal to 10 MW, or
 - The facility is located on property owned by the retail electricity user claiming the RECs/renewable energy or has a "direct-line connection," that user is claiming all RECs generated by the facility during the period of certification, and that all generation is validated by attestations and 3rd party verification records, or
 - The Participant's total certified sales volume is less than or equal to 10,000 MWh for that reporting year. In this case, another tracking system account holder must retire supply on behalf of the Participant's certified sales, or
 - The facility (or Participants) using output from the facility in Green-e® Energy certified transactions provides to CRS an independent 3rd party verification of the facility, including, but not limited to, its total output and sales agreements, to verify

no double selling has occurred, in accordance with Green-e® Energy verification procedures.

Participants offering a certified broker product must report only facilities tracked in tracking systems. Renewable MWh from untracked facilities, including those meeting one or more of the criteria above, cannot be used to substantiate certified brokered transactions. Note any exceptions.

Step III.1.3 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": Larkin verified that all four of CleanPowerSF's generating facilities are registered in the WREGIS Tracking System.

- For all facilities on the Facility Information table that have "No" listed under "Approved Tracking Attestation" and that have a tracking system name under "Tracking System," check that each such facility has submitted a tracking attestation via the online form by emailing Green-e® Energy staff at verification@green-e.org. Alternatively, the Participant may upload a corresponding Generator and/or Wholesale attestation or Tracking Attestation confirmation email to the software system. This can be checked through the aggregate "Supporting Documents" page (Audit Participant Data>>View or Download Supporting Documents) for all facilities or through the Generation Information table for an individual facility. Note any exceptions. Tracked facilities must submit a Tracking Attestation via the online form found at green-e.org/programs/energy/documents or a combination of Generator, Wholesale and/or Small Generator Attestations showing the full chain of custody; remind Participant of this requirement if any facilities are noted in this step.

Step III.1.4 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": None of CleanPowerSF's facilities have "No" listed under "Approved Tracking Attestation" and all four facilities are registered in the WREGIS Tracking System.

- For all attestations, only official Green-e® Energy forms with a modification date of January 2008 or later (as listed in the lower left of each page) will be accepted. Current versions for comparison are available at <https://www.green-e.org/programs/energy/documents>. For tracking attestations, Participants must submit via the online form that can be found by following the aforementioned link; PDF versions of the tracking attestation uploaded to the verification software will not be accepted by Green-e® staff. Note any exceptions.

Step III.1.5 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": No tracking attestations for any of CleanPowerSF's facilities were provided and none appear to be required. As noted in Step III.1.2, all four of CleanPowerSF's facilities are included on the CRS downloadable list of facilities with approved tracking attestations. This means that the tracking attestations provided to CRS were acceptable and follows these guidelines. No other attestations appear to be needed. No exceptions were noted.

- For all U.S. facilities with Hydro as a resource type, on the Facility Information table, check that the facility is listed on the Low-Impact Hydropower Institute website, at: <http://www.lowimpacthydro.org/cf.aspx>. Note any exceptions. Check that the date of LIHI certification is on or before the first generation date of all renewable MWh being claimed from a LIHI certified facility, and that the expiration date of LIHI certification (typically 5

years after the date of certification) is after the last generation date on such renewable MWh. Note any exceptions.

Step III.1.6 was performed: <input type="checkbox"/> Yes. <input type="checkbox"/> No. <input checked="" type="checkbox"/> N/A. Exceptions, Notes, Reason for "No" or "N/A": None of the facilities listed on the Facility Information table are "Hydro" resource type.
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7. For each facility without a Tracking System name on the Facility Information table, check that the facility was not registered in a tracking system during the period of generation claimed as supply. Use the following map to determine the applicable tracking system: <https://resource-solutions.org/wp-content/uploads/2018/02/Tracking-System-Map.png>. Check the following tracking system generator lists:

ERCOT: <https://www.texasrenewables.com/publicReports/rpt1.asp>

MIRECS: <https://portal2.mirecs.org/myModule/rpt/myrpt.asp?r=111>

M-RETS: <https://app.mrets.org/reports/public/projects>

NAR: <https://narenewables2.apx.com/myModule/rpt/myrpt.asp?r=111>

NCRETS: <https://portal2.ncrets.org/myModule/rpt/myrpt.asp?r=111>

NE-GIS: <https://www1.nepoolgis.com/myModule/rpt/myrpt.asp?r=111>

NYGATS: https://nygats.ny.gov/ng/Report/getdto_view_Report_PublicProjectsAll

PJM-GATS: <https://gats.pjm-eis.com/gats2/PublicReports/RenewableGeneratorsRegisteredinGATS>

WREGIS: <https://portal2.wregis.org/myModule/rpt/myrpt.aspx?r=111>

You may need to click through several screens or perform a search within the public report. Search individually by name, EIA plant ID #, and any other identifying characteristics. List any facilities that appear on one of the above sites and contact the Participant about providing a Tracking System Report unless tracked in M-RETS, NAR or PJM-GATS.

For facilities identified through this step as being in a Tracking System during the period of claimed generation, facility's Tracking ID must be added to Participant's Facility Information table.

Once a Tracking System Report is obtained for the supply, apply Step III.1.12 to the supply and Step III.1.11 to the Tracking System Report. If MWh from facility identified as being in a Tracking System were purchased by Participant in a Green-e® Energy certified wholesale transaction, then in some cases, a Tracking System Report is necessary; consult Section III of Appendix F.

Step III.1.7 was performed: <input type="checkbox"/> Yes. <input type="checkbox"/> No. <input checked="" type="checkbox"/> N/A. Exceptions, Notes, Reason for "No" or "N/A": All of the facilities listed in the Facility Information Table are registered in the WREGIS tracking system.
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Steps III.1.8 – III.1.13 do not need to be performed for certified broker products. Auditors should instead perform Step III.1.34 for certified broker products.

8. For each facility that is not in a Tracking System, if the Participant purchased the MWh from the generator or is the owner of the generating facility, examine the Generator Attestation or Small Generator Attestation for each purchase and/or amount of generation recorded on the respective Generation Information table. If the Participant owns the generation facility, Participant is still required to supply a Generator Attestation or Small Generator Attestation listing Participant as Seller and as Purchaser.
- Use Appendix D for general guidance on attestation types and chain of custody documentation.
 - From the attestation, note all facilities that have a First Operation Date prior to 1/1/2008, and all facilities that list any date under Date of Repowering or Upgrade.
 - Confirm that the generating facility name, generator location (state), EIA or QF ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on the Generator Attestation.
 - If the fuel/resource type is biomass-based, check that either “Gaseous Biomass” is entered as the resource type in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or “Non-gaseous Biomass” is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Confirm that Section IV of the Generator Attestation, “Additional statement required for and applicable to biomass facilities only,” has been completed.
 - Note if the Participant is not named in these documents as the Purchaser of the renewable MWh.
 - Confirm that the date of generation listed in the Generation Information table matches what is listed in Generator Attestation or Small Generator Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in “MWh” column in the Generation Information table. If the Participant completed the “MWh listed on attestation” column in the Generation Information table, then the MWh volume listed on the attestation must match this value.
 - In the Declaration Section of the attestation (Section III), confirm that if the “renewable electricity (electricity bundled with renewable attributes)” box is marked, then “Elec” is listed in Facility Information table. If “renewable attributes only” is marked, confirm that “REC” is listed in the Facility Information table.
 - Confirm that the “No” box is checked in the cap-and-trade section of the Generator Attestation (Declaration, Section III). If the “Yes” box is checked, note the cap-and-trade program, refer Participant to footnote 21 of the Standard for Canada and the US and contact Green-e® Energy staff immediately.
 - Confirm that each attestation is signed by an agent of the Seller.
 - Confirm that the entity listed under “If Seller is providing only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity, please write the name of the utility or load-serving entity here” on the attestation matches the entity listed in the Facility Information table.
 - For all facilities listing a resource type of Non-Gaseous Biomass, check to see if the Participant has completed and uploaded a “Non-Gaseous Biomass Generator Attestation for Electricity and RECs” appended with other facility attestation documents.

- Note any exceptions.

Step III.1.8 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": All of the facilities listed in the Facility Information Table are registered in the WREGIS tracking system.

9. For each facility that is not in a Tracking System, if the Participant purchased renewable MWh from another Green-e® Energy Participant in the form of a Green-e® Energy certified wholesale product, examine the Wholesale Attestation for each purchase and/or amount of generation recorded on the Facility Information table. If "Yes" is indicated for "Selling as Green-e® Energy certified Wholesale?" in the rightmost column of the sales table on the Wholesale Attestation that also lists the Participant as the purchaser, check that the Seller is listed in Appendix G. If the Seller is listed in Appendix G, then the Wholesale Attestation is the only document needed for the chain of custody for the renewable MWh listed on the attestation. If the Seller is not listed in Appendix G, or if "No" is indicated for "Selling as Green-e® Energy certified Wholesale?" in the rightmost column of the sales table on the Wholesale Attestation, apply Step III.1.10 to the supply listed on the attestation instead of this Step III.1.9.

- Use Appendix D for general guidance on attestation types and chain of custody documentation.
- From the attestation, note all facilities that have a First Operation Date prior to 1/1/2008, and all facilities that list any date under Date of Repowering or Upgrade.
- Confirm that the Wholesale Attestation names the Participant as the purchaser of the RECs or renewable electricity.
- Confirm that the generating facility name, facility ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on the Wholesale Attestation.
- If the fuel/resource type is biomass-based, check that either "Gaseous Biomass" is entered in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or "Non-gaseous Biomass" is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass.
- For all facilities listing a resource type of Non-Gaseous Biomass, check to see if the Participant has completed and uploaded a "Non-Gaseous Biomass Generator Attestation for Electricity and RECs" appended with other facility attestation documents.
- Confirm that the date of generation and volume of MWh in the Generation Information table match what is listed in the Wholesale Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in the Generation Information table.
- In the Declaration Section of the Wholesale Attestation (Section II), confirm that if the "electricity bundled with renewable attributes" is marked, then "Electricity" is listed in the Purchase type column of the Facility Information table. If "renewable attributes only" is marked, confirm that "REC" is listed in the Facility Information table.
- Confirm that each attestation is signed by an agent of the Seller.
- Note any exceptions.

Step III.1.9 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: All of the facilities listed in the Facility Information Table are registered in the WREGIS tracking system.

10. For each facility that is not in a Tracking System, and for which the Participant purchased renewable MWh in the form of a non-Green-e® Energy certified wholesale product, examine the Wholesale Attestation(s), and Generator Attestation for each purchase and/or amount of generation recorded on the Generation Information table. If “No” is indicated, or the field is blank, for “Selling as Green-e® Energy certified Wholesale?” in the rightmost column of the sales table on the Wholesale Attestation that lists the Participant as the purchaser, complete this Step III.1.10. If “Yes” is indicated for “Selling as Green-e® Energy certified Wholesale?” in the rightmost column of the sales table on the Wholesale Attestation, complete Step III.1.9 instead.
- Use Appendix D for general guidance on attestation types and chain of custody documentation.
 - From the attestations, note all facilities that have a First Operation Date prior to 1/1/2008, and all facilities that list any date under Date of Repowering or Upgrade.
 - Trace and confirm complete documentation of the chain of custody of the renewable MWh:
 - Obtain a completed and signed Wholesale Attestation that lists the Participant as the purchaser and the Seller as the entity listed as the Supplier in the Facility Information table.
 - Obtain one or more completed and signed Wholesale Attestations, one for each transfer of ownership of the renewable MWh from the generator, all intermediaries, and the Participant. Each purchaser named on the preceding attestation must be the seller on the next attestation, until the Participant is listed as the purchaser on the final attestation.
 - Obtain a completed and signed Generator Attestation from the generator that names the seller in the last Wholesale Attestation as the purchaser of the renewable MWh.
 - Confirm that the generating facility name, facility ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on each Wholesale Attestation and the Generator Attestation.
 - If the fuel/resource type is biomass-based, check that either “Gaseous Biomass” is entered in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or “Non-gaseous Biomass” is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Confirm that Section IV of the Generator Attestation, “Additional statement required for and applicable to biomass facilities only,” has been completed.
 - For all facilities listing a resource type of Non-Gaseous Biomass, check to see if the Participant has completed and uploaded a “Non-Gaseous Biomass Generator Attestation for Electricity and RECs” appended with other facility attestation documents.
 - Confirm that the generator location (state or province) listed on the Facility Information table matches the Generator Attestation.

- Confirm that the date of generation and volume of MWh listed in the Generation Information table match what is listed in each Wholesale Attestation and the Generator Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in the Generation Information table.
- For the Wholesale Attestation that names the Participant as the purchaser, in the Declaration Section of the Wholesale Attestation (Section II), confirm that if the “electricity bundled with renewable attributes” is marked, then “Electricity” is listed in the Purchase Type column of the Facility Information table. If “renewable attributes only” is marked, confirm that “REC” is listed in the Facility Information table.
- Confirm that the “No” box is checked in the cap-and-trade section of the Generator Attestation (Declaration, Section III). If the “Yes” box is checked, note the cap-and-trade program, refer Participant to footnote 21 of the Standard for Canada and the US and contact Green-e® Energy staff immediately.
- Confirm that each attestation is signed by an agent of the Seller.
- Confirm that the entity listed under “If Seller is providing only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity, please write the name of the utility or load-serving entity here” on the Generator Attestation matches the entity listed as the Entity Purchasing Electricity in the Facility Information table.
- Note any exceptions.

Step III.1.10 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: All of the facilities listed in the Facility Information Table are registered in the WREGIS tracking system.

11. Examine each of the Participant’s Tracking System Reports and for all MWh sold from each facility in a Tracking System, as indicated by a valid Tracking System name appearing on the Facility Information table for the facility or as identified in Step III.1.7, perform the following steps. For guidance on what documentation is appropriate if a question arises, refer to Appendices D and E, covering attestations and tracking system reports, respectively.

Participants do not need to upload tracking system reports for facilities tracked in M-RETS, NAR or PJM-GATS to the verification software, and auditors have the option of performing the checks below by logging into the Participant’s tracking system account(s). However, auditors may still need tracking system reports if they don’t have direct access to the Participant’s tracking system account(s) or if the Participant is reporting a large number of facilities in the Supply section of the verification software. Accordingly, the Participant must be able to provide auditors tracking system reports for M-RETS, NAR and PJM-GATS upon request.

Facility Information table

- Confirm that the following information on the Facility Information table corresponds to what is listed in the Tracking System or Tracking System Report: generating facility name (Facility), facility ID number (Tracking System ID), and fuel/resource type (Resource Type). Note any exceptions. ERCOT Tracking System Reports list only a facility’s ID number and not its name; you do not need to note this as an exception.

- Review the facility online date listed in the Tracking System or Tracking System Report and note all facilities that have a First Operation Date prior to 1/1/2008.
- If the fuel/resource type listed in the Tracking System or Tracking System Report is biomass-based, check that the fuel/resource type matches the corresponding Resource Type on the Facility Information table according to the following breakdown: “Gaseous Biomass” includes landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases; “Non-gaseous Biomass” includes wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass.

Generation Information table

- Confirm that the date of generation listed on the Generation Information table for each facility (Audit Participant Data>>View Participants Data>>Supply>>View Generation; accessed by clicking on “View Generation” on the Facility Information table) matches what is listed in the Tracking System or Tracking System Report, and that the corresponding volume of MWh on the Generation Information table is less than or equal to what is listed in the Tracking System or Tracking System Report in aggregate for that month (in the case of ERCOT, confirm by quarter of generation).
- For facilities with “Yes” under the “Approved Tracking Attestation?” column on the Facility Information table, confirm that the date of generation listed in Month/Quarter and Year on the Generation Information table falls between the Start Date and Exp. Date listed on that facility’s row on the downloadable list of approved facilities on the Audit Protocol and Training page within the verification software.
- If a facility is in a Tracking System for the period of generation listed on the Generation Information table, but the Tracking System column on the Facility Information table does not show a tracking system name, the Participant will still have to provide a valid Tracking System Report for the generation and/or a login to their Tracking System account.
- Confirm that the MWh listed under “Total Generation Volume (MWh)” on the Facility Information table for tracked facilities were retired or transferred to another account holder according to the Tracking System or Tracking System Reports. “Pending” or “Active” transactions are not acceptable. Confirm that the “Retirement Reason” or “Memo” field of each retirement includes, at minimum, the terms “Green-e Energy” and “2022”. See Appendix F for required Tracking System memo language for each Tracking System.
- Participants may provide the Serial Numbers of RECs in Tracking Systems, in the Generation Information table. Providing serial numbers is an optional step in the software system, but if this information may be useful in conducting the audit if it is provided. Comparison of provided serial numbers to Tracking System Reports is not required under this Protocol.

General

- Note if Participant is not named as the owner of the Tracking System account that generated the Tracking System Report. If Participant is not named as the owner of the account, note whether Participant is named as the retiree or transferor of the amount of MWh on the Tracking System Report. All Participants that purchased and sold RECs

that are tracked in a tracking system must have their own tracking system account. In certain circumstances, Green-e® Energy may allow RECs to be retired for a certified retail product in the tracking system account of a different Green-e® Energy participant, rather than the account of the participant offering the retail product.

Participants must receive approval from a Green-e® Energy representative to qualify for this exception.

- If Participant is not named as the owner of the Tracking System account that generated the Tracking System Report, and the Participant has not received approval from Green-e® staff for RECs to be retired in the tracking system account of a different Green-e® Energy participant, Participant must supply chain of custody documentation back to the point of retirement. Therefore, note whether Participant has provided one or more completed Wholesale Attestations that match the retirement and that document the chain of custody starting from REC retirement on the Tracking System Report.
- Log into Participant’s corresponding Tracking System account, or view an employee of Participant accessing the account, and compare each Tracking System Report to data in Participant’s corresponding Tracking System account. If facilities are tracked in M-RETS, NAR or PJM-GATS, this check may be skipped if the Participant did not provide tracking system reports.
- The Participant does not need to provide Tracking System documentation showing transfer of the RECs into Participant’s account.
- Note any exceptions discovered at any point during this step.

Step III.1.11 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: On April 27, 2023, CleanPowerSF conducted a walkthrough with Larkin of its WREGIS Tracking System account.

Facility Information Table:

Larkin confirmed that the identifying information for each facility listed on the Facility Information table corresponds with what is listed on CleanPowerSF's WREGIS Tracking System account. No exceptions were noted.

Larkin reviewed the facility online date listed on CleanPowerSF's WREGIS Tracking System account and verified that each of the facilities have a First Operation Date after January 1, 2008. No exceptions were noted.

Generation Information Table:

Larkin confirmed that the dates of generation listed on the Generation Information table for each of the four reported generating facilities matches with what is listed on CleanPowerSF's WREGIS Tracking System account, and that the corresponding volume of MWh on the Generation Information table is equal to what is listed on CleanPowerSF's WREGIS Tracking System account in aggregate.

The Company indicated "Yes" under the “Approved Tracking Attestation?” column on the Facility Information table for all four of its reported facilities. Therefore, for each facility that indicates “Yes”, Larkin confirmed that the date of generation listed in Month/Quarter and Year on the Generation Information table falls between the Start Date and Expiration Date listed for that facility on the downloadable list of approved facilities that is located on the Audit Protocol and Training page within the verification software. No exceptions were noted.

All of the facilities reported on the Facility Information table have WREGIS listed under the Tracking System column. No exceptions were noted.

Larkin confirmed that the MWh listed under the “Total Generation Volume (MWh)” column on the Facility Information table for tracked facilities were either retired or transferred to another account holder per CleanPowerSF's WREGIS Tracking System account. The total RECs retired for RY 2022 in CleanPowerSF's WREGIS Tracking System account sum to the 217,860 RECs reported in CleanPowerSF's Green-e Energy Verification portal. No exceptions were noted.

Larkin noted that the language for the retirement reason on the WREGIS tracking system report does not include “Green-e Energy” or “2022.” We reviewed Appendix F of the Green-e Energy Audit Protocol and noted that for facilities in the WREGIS Tracking System located in California, CleanPowerSF should use the 'Used by the Account Holder for Other Regulatory Program' retirement reason, and select 'CARB' in the Additional Details' box.” Additionally, according to Appendix E, CleanPowerSF should type "Green-e Energy RYXXXX," in the Retirement Reason text field. Larkin reviewed the retirement reasons that CleanPowerSF used to retire its RECs and noted that it did use the correct retirement type/reason. However, "CARB" is not in the Additional Details box as required for California facilities. CleanPowerSF had reached out to CRS for guidance when it retired its RECs in the WREGIS system, and believed that it followed the guidance that was provided by CRS at that time. CleanPowerSF produced a series of emails it had with CRS concerning such guidance. We have also reached out to CRS for guidance as to whether or not this should be flagged as an exception. In an email response from CRS on May 26, 2023, CRS indicated that if CleanPowerSF could add a note in the details referring to CARB or VREP, then that should suffice. CleanPower looked into this, but was unable to add those details. Because of the lack of the required retirement language, such as by having the reference to CARB or VREP added, this is being noted as an exception.

None of the CleanPowerSF supply was listed as “Pending” or “Active” transactions in the WREGIS Tracking System.

General:

CleanPowerSF is named as the owner of the WREGIS Tracking System account that the Company demonstrated during the April 27, 2023 zoom meeting.

Not Applicable:

Bullet point 3 under "Facility Information table" is not applicable because all of CleanPowerSF's facilities are wind or solar resource type.

Bullet point 3 under "Generation Information table" is not applicable because CleanPowerSF did fill in a tracking system name under the Tracking System column of the Facility Information table for all facilities.

12. For all facilities that have “No” listed under “Approved Tracking Attestation” and that have a tracking system name under “Tracking System” and for which Participant submitted Generator, Wholesale or Small Generator Attestations (this includes those facilities identified in Step III.1.4 as using Generator, Wholesale or Small Generator Attestation), AND for all facilities identified in Step III.1.7 as being in a tracking system, AND for facilities that have “Yes” listed under “Approved Tracking Attestation” and that Participant purchased as a Green-e® Energy certified wholesale purchase and did not provide a Tracking System Report:
- Use Appendix D for general guidance on attestation types and chain of custody documentation.

- From the attestations, note all facilities (and the corresponding dates) that have a First Operation Date prior to 1/1/2008, and all facilities that list any date under Date of Repowering or Upgrade.
- Trace and confirm complete documentation of the chain of custody of the renewable MWh:
 - Obtain a completed and signed Wholesale Attestation that lists the Participant as the purchaser and the Seller as the entity listed as the Supplier in the Facility Information table.
 - Obtain one or more completed and signed Wholesale Attestations, one for each transfer of ownership of the renewable MWh from the generator, all intermediaries, and the Participant. Each purchaser named on the preceding attestation must be the seller on the next attestation, until the Participant is listed as the purchaser on the final attestation.
 - Obtain a completed and signed Generator Attestation from the generator that names the seller in the last Wholesale Attestation as the purchaser of the renewable MWh.
 - If no Generator Attestation is provided, and the earliest Wholesale Attestation in the chain of custody both lists a Seller that is listed in Appendix G and indicates “Yes” under “Selling as Green-e® Energy certified Wholesale?” in the rightmost column of the sales table, then no attestation documents further up the chain of custody than such a Wholesale Attestation are necessary. This is because the upstream seller of a certified wholesale transaction will provide documentation further up the chain of custody.
- Confirm that the generating facility name, facility ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on each Wholesale Attestation and the Generator Attestation.
- If the fuel/resource type is biomass-based, check that either “Gaseous Biomass” is entered in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or “Non-gaseous Biomass” is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Confirm that Section IV of the Generator Attestation, “Additional statement required for and applicable to biomass facilities only,” has been completed.
- Confirm that the generator location (state or province) listed on the Facility Information table matches the Generator Attestation.
- Confirm that the date of generation and volume of MWh listed in the Generation Information table match what is listed in each Wholesale Attestation and the Generator Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in the Generation Information table.
- For the Wholesale Attestation that names the Participant as the purchaser, in the Declaration Section of the Wholesale Attestation (Section II), confirm that if the “electricity bundled with renewable attributes” is marked, then “Electricity” is listed in the Purchase Type column of the Facility Information table. If “renewable attributes only” is marked, confirm that “REC” is listed in the Facility Information table.

- Confirm that the “No” box is checked in the cap-and-trade section of the Generator Attestation (Declaration, Section III). If the “Yes” box is checked, note the cap-and-trade program, refer Participant to footnote 21 of the Standard for Canada and the US and contact Green-e® Energy staff immediately.
- Confirm that each attestation is signed by an agent of the Seller.
- Confirm that the entity listed under “If Seller is providing only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity, please write the name of the utility or load-serving entity here” on the Generator Attestation matches the entity listed as the Entity Purchasing Electricity in the Facility Information table.
- Note any exceptions

Step III.1.12 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: None of CleanPowerSF’s facilities have “No” listed under “Approved Tracking Attestation” and all four facilities are registered in the WREGIS Tracking System.

13. This Step III.1.13 applies to MWh for which no Tracking System Report is required. Use the Sampling Guidelines listed in Section II.11 of this Protocol to determine the appropriate sample size for the number of entries and apply this step for those entries in the sample. For this step, the sampling unit is purchases and/or generation quarters from a facility. Compare each selected item per the Generation Information and Facility Information tables to a copy of the billing invoice that contains information regarding renewable MWh purchased and/or generated, date of generation (the date of generation can be in terms of month/year), and resource type. Note, it may be necessary to also examine a copy of the contract or other documents to test this information (specify in the Auditor’s Agreed-Upon Procedures Report if the contract or other documents were used). Note any exceptions. This step is not necessary for purchases and/or generation for which a Tracking System Report was provided from Participant’s account or naming Participant specifically in the retirement reason / memo.

Step III.1.13 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: All of the facilities listed in the Facility Information Table are registered in the WREGIS tracking system and the Company provided tracking system reports.
 Population Size (required, must fill in):
 Sample Size (required, must fill in):

14. For all purchases sampled in Step III.1.13, examine the purchase date on each billing invoice. Report as an exception any purchases after June 1, 2023. For supply in a Tracking System reported toward RY2022 sales, if the Date of Submission to the Auditor (Reporting Tools>>Audit Status) is after June 1, 2023, also examine the date of transfer to the Participant in each Tracking System or Tracking System Report (this can be done in conjunction with Step III.1.11); if you find any transfers occurring after June 1, 2023, review the corresponding supply contract for the date of signature. If the date of signature is after June 1, 2023, note as an exception. If the Participant is submitting the Annual Verification Submission beyond the June 1, 2023 verification submission deadline, check **all** purchase dates (not just a sample) and **all** dates of REC receipt in Tracking Systems.

Step III.1.14 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: All of the facilities listed in the Facility Information Table are registered in the WREGIS tracking system and the Company provided tracking system reports.

15. Check that all facilities have a date on or after 1/1/2008 in the First Operation Date column of the Facility Information table. For all facilities with a date before 1/1/2008 in that column or with "Yes" in the Re-Powered column, check that there is a Repowering Letter signed by a Center for Resource Solutions employee on file with CRS, either uploaded by Participant in the verification software or otherwise indicated as approved in the verification software. If letter has been uploaded by Participant, confirm that information on the submitted letter agrees with corresponding facility information in the verification software system: Facility Name, First Operation Date, Re-Powered Date, and Resource Type. Note any exceptions.

Step III.1.15 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": All of the generating facilities listed on the Facility Information table have a First Operation Date that is after January 1, 2008.

16. For all facilities with a "No" under "Approved Tracking Attestation" in the Facility Information table with Gaseous Biomass or Non-gaseous Biomass listed as a resource type on the Facility Information table, examine the Biomass section of the attestation and note any biomass fuels that are not allowed under the Green-e® Renewable Energy Standard for Canada and the US, Section II.A.5. Be aware that the resource type "Gaseous Biomass" includes landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, and that "Non-gaseous Biomass" includes wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Note any exceptions.

Step III.1.16 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": All of the facilities listed on the Facility Information table are in the WREGIS tracking system and are "wind" or "solar" resource types and have "Yes" under "Approved Tracking Attestation."

17. For all facilities not in a Tracking System listing a resource type of Gaseous Biomass or Non-gaseous Biomass compare the generator's name and location to the appropriate government database of renewable electricity generators. For US facilities, use the Form 860 database (available at: <https://www.eia.gov/electricity/data/eia860/>) to determine whether the biomass fuel is being co-fired with a non-eligible fuel as defined in the Green-e® Renewable Energy Standard for Canada and the US. For Canadian facilities, check the database of the Province of facility location. List biomass facilities that are labeled as co-firing or multi-fuel, or that do not appear in the most recent EIA Form 860 database or Provincial database, or do not have corresponding Co-firing Approval Letters uploaded into the verification software. Note any exceptions.

Step III.1.17 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": All of the facilities listed on the Facility Information table are in the WREGIS tracking system and are "wind" or "solar" resource types.

18. For all facilities not in a Tracking System (even if EcoLogo certified) with a number greater than 5% in the "Co-Firing %" column, check that there is a Co-firing Letter signed by a Center for Resource Solutions employee on file with CRS, either uploaded by Participant in the verification software or otherwise indicated as approved in the verification software. If letter has been uploaded by Participant, confirm that the details of the letter correspond to facility information entered in the software system. If no letter was submitted, check that the Participant submitted a Tracking Attestation and Tracking Report to substantiate their

ownership of the facility's renewable MWh. The most common co-firing facilities are industrial facilities that burn Non-gaseous Biomass with fossil fuels (for example, pulp and paper mills). Note any exceptions.

Step III.1.18 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": All of the facilities listed on the Facility Information table are in the WREGIS tracking system and the "Co-Firing %" column is blank.

19. If the Participant sold Green-e® Energy certified products in RY2021, and the purchases and/or generation reported as supply for RY2022 includes generation that occurred July 1, 2021, through March 31, 2022, verify that generation from that 9-month period was not claimed for sales made in RY2021 by reviewing the Participant's Annual Verification Submission from RY2021. If the facilities being reviewed are in tracking systems or were at the time of use in the prior RY, also check Tracking System Reports for the prior RY to check that the MWh reported as supply in RY2022 were not already retired for a purpose other than support of RY2022 certified sales. Note any exceptions.

Step III.1.19 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF sold Green-e Energy certified products in RY2021 and reported supply for RY2022 which included generation that occurred between July 1, 2021-March 31, 2022.

We reviewed CleanPowerSF's Annual Verification Submission for RY2021 (which Larkin conducted) along with the RY2021 Tracking System Reports and confirmed that the MWh reported as supply from the above facilities were not already retired for a purpose other than support for RY2022 certified sales. No exceptions were noted.

20. If the Participant's Checklist (Home>>Review Participant Data>>Participant's Products, Notes, Customers, and Additional Steps) denotes an electricity product by listing either Competitive Electricity, Utility Green Pricing, or Community Choice Aggregation (in some cases) in the Product Category Type field, examine the geographic location of facilities listed as supplying generation in the Facility Information table and verify that it meets the geographic eligibility requirements in sections IV.A and IV.B of the Green-e® Renewable Energy Standard for Canada and the US. Note any exceptions.

Step III.1.20 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF's SuperGreen product is an electricity product. All of the reported facilities are located in California and meet the requirements set forth in Sections IV.A and IV.B of the Geographic Eligibility Requirements. All of CleanPowerSF's customers are located in California. No exceptions were noted.

21. For facilities located in Maine, note if the "Check box if sale is part of a Qualifying Facility (QF) contract" field on the Generation Attestation(s) is checked off. If so, note the date that the contract with the utility was initiated and if the facility is a Qualifying Facility (QF) under the Federal Energy Regulatory Commission.

Step III.1.21 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": None of the facilities listed on the Facility Information table are located in Maine.

22. For facilities located in Connecticut and where only RECs were purchased by the Participant, note if the Generation Attestation has the "Check box if sale is part of a Qualifying Facility (QF) contract" box checked off.

Step III.1.22 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": None of the facilities listed on the Facility Information table are located in Connecticut.

23. For facilities located in Arizona, verify that the facility does not appear in the Utility EPS/REST Compliance Reports of Arizona Public Service Company and Tucson Electric Power Company for the calendar year of generation (<https://edocket.azcc.gov/search/docket-search/item-detail/19403>). If the facility does appear in the Utility EPS/REST Compliance Reports of Arizona Public Service Company and Tucson Electric Power Company, check table 1a. of that report to confirm that the Utility meets its required Compliance Measure targets with enough RES resources. Confirm that REST report subtracts out the MWh associated with RECs proposed for Green-e® Energy certification before total generation is reported. Confirm that REST report contains (e.g. in a table) a listing for each source of generation that clearly shows whether the RECs were used towards REST compliance. Confirm that REST Report includes a statement identifying the MWh that are subtracted out (identified above) and that those MWh were not counted towards REST compliance. (As an example: "Green Product sales are subtracted from total Renewable Generation, and do not count toward compliance with REST targets.")

Step III.1.23 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": None of the facilities listed on the Facility Information table are located in Arizona.

24. Note any generators located in Texas that use renewable resources other than wind and were first operational on or after September 1, 2005.

Step III.1.24 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": None of the facilities listed on the Facility Information table are located in Texas.

25. Confirm that an appropriate amount of Compliance Premiums (CP) were retired in ERCOT based on the supply reported from all Texas non-wind generators. The Participant must provide Tracking System Reports and/or other documentation substantiating that the appropriate number of CP have been retired. Note any exceptions.

Step III.1.25 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": None of the facilities listed on the Facility Information table are located in Texas.

26. Note whether any facilities are located in Hawaii. Facilities in Hawaii are not eligible and should not be included in the Participant's Green-e® Energy certified products.

Step III.1.26 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": None of the facilities listed on the Facility Information table are located in Hawaii.

27. If any hydropower supply is located in Canada, confirm that the facility was EcoLogo certified during the period of generation being claimed toward the RY being verified by checking the EcoLogo website, at: <https://spot.ul.com/main-app/products/catalog/?keywords=Renewable+Low-Impact+Electricity>. Note any exceptions.

If the EcoLogo website does not list the supplying facility, request documentation from the Participant that shows that the hydropower facility is EcoLogo certified. Note any exceptions.

Step III.1.27 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": None of the facilities listed on the Facility Information table are located in Canada, nor is hydropower the resource type.

28. For facilities on the Facility Information table that are owned by the Participant and not tracked in a Tracking System, compare the MWh recorded as "Total Generation Volume (MWh)" on the Facility Information table to meter readings made by an independent third-party (such as a scheduling coordinator or a meter data management agent) at the generation side of the busbar. Agree the generator name and location to an attestation or to other documents such as the generator FERC registration or state operating permit that substantiates the name and type of generation facility. Also obtain from the Participant a copy of the most recent meter certification and note the date of the certification below. Note any exceptions.

Step III.1.28 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": None of the facilities listed on the Facility Information table are owned by CleanPowerSF.

29. If any Small Generator Attestations were supplied for a generator on the Facility Information table, compare each Small Generator Attestation and the respective small generator's entry in the Generation Information table for the renewable MWh supplied to Participant. If the generation supplied is broken down by quarter in the Generation Information table and the attestation does not record generation by quarter:
- 2021 generation listed on the attestation should be listed as Q3/2021 in the Generation Table
 - 2022 generation listed on the attestation should be listed as Q1/2022 in the Generation Table
 - 2023 generation listed on the attestation should be listed as Q1/2023 in the Generation Table

If the generation supplied is broken down by quarter in the Small Generator Attestation and the corresponding generation on the Generation Information table is broken down by quarter, no further action is necessary for that attestation under this step.

Step III.1.29 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not provide any small generator attestations.

30. Obtain from the Participant a copy of the Green-e® Energy Attestation from Program Participant (which is Appendix H of the Getting Started Guide). Make sure this attestation is included with the final Annual Verification Submission. Note any exceptions.

Step III.1.30 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": Larkin obtained a copy of a completed and signed Green-e Energy Attestation From Program Participant (Appendix H) from CleanPowerSF. There was also a copy of Appendix H uploaded with the Company's

Annual Verification Submission. No exceptions were noted.

31. Check the Participant's Products, Notes & Customers (Audit Participant Data>>Participant's Products, Notes & Customers) for any additional audit steps to be performed. Describe here what steps were performed. Note any exceptions.

Step III.1.31 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": We checked the "Additional Verification Steps Entered by Green-e Staff" section of the verification software system. No additional audit steps were listed.

32. For all facilities located in California, and for all facilities listed in documents uploaded under "California" on the "Special Cases" page that refer to California allowances, check that greenhouse gas allowances have been retired. The following options can demonstrate that allowances have been retired:

- For MWh from facilities that were not used in wholesale sales:
 - i. Confirm that RECs were retired in WREGIS and that the "CARB" retirement reason specifies "Green-e Energy RYXXXX," and any other applicable details as outlined in Appendix F;
 - ii. Check that there is an application to the California Air Resources Board (ARB) requesting allowance retirement for the MWh claimed from the facility uploaded under "Other Supporting Documents";
 - iii. Confirm that the application is for the correct number of MWh and that all facility information matches what has been reported under the Facilities table and on the WREGIS retirement report;
 - iv. Check that there is a response from the ARB confirming allowance retirement uploaded under "Other Supporting Documents" for the correct number of MWh from the facility; or
- For MWh from facilities that were used in wholesale sales:
 - v. Check that a completed "Green-e® Energy Attestation for the Retirement of California Greenhouse Gas Allowances" ("Allowance Attestation") was uploaded under "Other Supporting Documents" along with proof of retirement of allowances in the form of a retirement report from the Compliance Instrument Tracking System Service (CITSS);
 - vi. Confirm that the number of MWh and facility information on the Allowance Attestation matches the information on the Facilities table, and that the allowances retired in CITSS matches the allowances listed on the Allowance Attestation.

List all California facilities and all facilities for which California-related allowance documentation was uploaded under "Other Supporting Documents". Note any exceptions.

Step III.1.32 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A":

CleanPowerSF reported the following facilities located in California:

- Oasis Power Partners
- City of Corcoran
- San Pablo Raceway
- Sunset Reservoir

Larkin reviewed Appendix F and we confirmed that the RECs were retired in the WREGIS Tracking System; however, "CARB" was not selected as part of the retirement reason. This is an exception. Please see Step III.1.11 for further detail regarding this exception.

Larkin confirmed that there is a Voluntary Renewable Electricity Program (VREP) application to the CARB requesting allowance retirement for the MWh claimed from the facilities uploaded to the Verification Software. This attestation was uploaded to the "California" section of the "All Supporting Documents" section instead of the "Other Supporting Documents" section. No exceptions were noted.

The application that CleanPowerSF submitted reflects 217,860 MWh. Larkin confirmed that number to the Facility Information table and the WREGIS retirement report that CleanPowerSF provided. No exceptions were noted.

In previous years, we've noted that the VREP report is not due to the CARB until July 1 and that CleanPowerSF also retires non-SuperGreen RECS for this program. CleanPowerSF has currently submitted a draft of its report and will followup once the final report is submitted in July.

Therefore, a response from the CARB confirming an allowance for the retirements has not been uploaded to the verification software, because it is not currently available, and that will be submitted at a later date. No exceptions noted.

Bullet point 2 does not apply because CleanPowerSF did not have any wholesale sales in RY2022.

33. For all facilities located in BC, AB, WA, ID, MT, OR, WY, CA, NV, UT, CO, AZ, or NM, confirm that the Participant has answered the "Is this facility directly importing electricity into California?" question in the "Electricity/REC" section of the Facility Summary. If the question does not appear, note as an exception.

Step III.1.33 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": All of CleanPowerSF's generation facilities are located in California. We checked the Facility Summary for each of the four facilities and each one has the question "Is this facility directly importing electricity into California?" Larkin verified that CleanPowerSF answered "Yes." No exceptions were noted.

34. For all facilities located in QC, check that greenhouse gas allowances have been retired. Since Quebec and California's carbon markets are linked, it's possible to use California allowances to satisfy this requirement. The following options can demonstrate that allowances have been retired:

- For MWh from facilities that were not used in wholesale sales:

- i. Confirm that RECs were retired in WREGIS and that the “CARB” retirement reason specifies “Green-e Energy RYXXXX,” and any other applicable details as outlined in Appendix F;
- ii. Check that there is an application to the California Air Resources Board (ARB) requesting allowance retirement for the MWh claimed from the facility uploaded under “Other Supporting Documents”;
- iii. Confirm that the application is for the correct number of MWh and that all facility information matches what has been reported under the Facilities table and on the WREGIS retirement report;
- iv. Check that there is a response from the ARB confirming allowance retirement uploaded under “Other Supporting Documents” for the correct number of MWh from the facility; or
- For MWh from facilities that were used in wholesale sales:
 - v. Check that a completed “Green-e® Energy Attestation for the Retirement of California Greenhouse Gas Allowances” (“Allowance Attestation”) was uploaded under “Other Supporting Documents” along with proof of retirement of allowances in the form of a retirement report from the Compliance Instrument Tracking System Service (CITSS);
 - vi. Confirm that the number of MWh and facility information on the Allowance Attestation matches the information on the Facilities table, and that the allowances retired in CITSS matches the allowances listed on the Allowance Attestation.

Step III.1.34 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: None of the facilities listed on the Facility Information table are located in Quebec.

Step III.1.35 only needs to be performed for Participants offering a certified broker product

35. This step applies to all facilities reported by the Participant that are registered in approved Tracking System that is not M-RETS, NAR or PJM-GATS. Participant must provide a Tracking System Report reflecting the renewable MWh reported within the verification software exported from either the supplier’s or the purchaser’s Tracking System account. For guidance on what documentation is appropriate if a question arises, refer to Appendices D and E, covering attestations and Tracking System Reports, respectively. None of the checks below need to be performed for facilities tracked in M-RETS, NAR or PJM-GATS.

Facility Information table

- Confirm that the following information on the Facility Information table corresponds to what is listed on the Tracking System Report: generating facility name (Facility), facility ID number (Tracking System ID), and fuel/resource type (Resource Type). Note any

exceptions. ERCOT Tracking System Reports list only a facility's ID number and not its name; you do not need to note this as an exception.

- Review the facility online date listed in the Tracking System or Tracking System Report and note all facilities that have a First Operation Date prior to 1/1/2008.
- If the fuel/resource type listed in the Tracking System or Tracking System Report is biomass-based, check that the fuel/resource type matches the corresponding Resource Type on the Facility Information table according to the following breakdown: "Gaseous Biomass" includes landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases; "Non-gaseous Biomass" includes wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass.

Generation Information table

- Confirm that the date of generation listed on the Generation Information table for each facility (Audit Participant Data>>View Participants Data>>Supply>>View Generation; accessed by clicking on "View Generation" on the Facility Information table) matches what is listed in the Tracking System or Tracking System Report, and that the corresponding volume of MWh on the Generation Information table is less than or equal to what is listed in the Tracking System or Tracking System Report in aggregate for that month (in the case of ERCOT, confirm by quarter of generation).
- For facilities with "Yes" under the "Approved Tracking Attestation?" column on the Facility Information table, confirm that the date of generation listed in Month/Quarter and Year on the Generation Information table falls between the Start Date and Exp. Date listed on that facility's row on the downloadable list of approved facilities on the Audit Protocol and Training page within the verification software.
- If a facility is in a Tracking System for the period of generation listed on the Generation Information table, but the Tracking System column on the Facility Information table does not show a tracking system name, the Participant will still have to provide a valid Tracking System Report for the generation and/or a login to their Tracking System account.
- Confirm that the MWh listed under "Total Generation Volume (MWh)" on the Facility Information table for tracked facilities were retired or transferred to another account holder according to the Tracking System or Tracking System Reports. "Pending" or "Active" transactions are not acceptable. Confirm that the "Retirement Reason" or "Memo" field of each retirement includes, at minimum, the terms "Green-e Energy" and "2022". See Appendix F for required Tracking System memo language for each Tracking System.
- Participants may provide the Serial Numbers of RECs in Tracking Systems, in the Generation Information table. Providing serial numbers is an optional step in the software system, but if this information may be useful in conducting the audit if it is provided. Comparison of provided serial numbers to Tracking System Reports is not required under this Protocol.

General

- If the Participant provides a Tracking System Report from the purchaser's Tracking System account, all certified renewable MWh reported on the Facility Information table

must be retired within the Tracking System following the retirement guidance found in Appendix F.

- If the Participant has their own account for the relevant Tracking System, verify that the RECs were transferred into the specified purchaser's account.
- Note any exceptions discovered at any point during this step.

Step III.1.35 was performed: <input type="checkbox"/> Yes. <input type="checkbox"/> No. <input checked="" type="checkbox"/> N/A. Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF's product is not a certified broker product. Therefore, this step does not apply.

Additional Auditor Comments

See Step III.1.11 and Step III.1.32 for an exception regarding the description used in the WREGIS Tracking System as the Retirement Reasons for the retired RECs.

See Step III.1.32 for a note regarding the timing of the final VREP report, which is expected to be submitted in July 2023 along with the response from the California ARB.

16. Green-e® Energy Certified Wholesale Sales

Applicability and Intent of the Section

This section applies to Participants that sold renewable MWh in Green-e® Energy certified wholesale transactions, with the intent of verifying certified sales made to other sellers of renewable MWh.

Background and Important Reminders for the Section

- In almost all cases, certified sales to any other Green-e® Energy Participant will be a wholesale sale and should be listed under the Wholesale Sales section; see Appendix G for a list of Participants taking part in Green-e® Energy in RY2022.
- Customers that are using the renewable energy and not reselling it are retail customers and should not be accounted for under Wholesale Sales.

Software System Pages needed:

- Wholesale Sales table (Audit Participant Data>>View Participant's Data>>Wholesale Sales), also found on the "View All" table (Audit Participant Data>>View Participant's Data>>View All)
- Wholesale Details table (Audit Participant Data>>View Participant's Data>>Wholesale Sales>>Wholesale Details); accessed by clicking on "Details" on the Wholesale Sales table

Audit Procedures for Wholesale Sales

1. Obtain from Participant:

- Sales contracts with wholesale customers
- bills of sale or invoices for sales to wholesale customers

- any other company records that contain information on wholesale customers and their purchases of Green-e® Energy certified products

Step III.2.1 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": All of CleanPowerSF's RY2022 sales were retail sales.

- Using the Sampling Guidelines in Section II.11, select a sample of wholesale customers listed on the Wholesale Sales table and perform the following for each item. For this step, the sampling unit is an individual quarter/month of wholesale sale delivery to an individual customer from and individual facility. Compare each selected sampling unit to a copy of the corresponding billing invoice (e.g. the bill sent to the Participant's customer) that contains information regarding generator name, MWh resold, date of generation, date of sale to wholesale customer, name of wholesale customer and resource type for the wholesale transaction to the customer (the date of generation can be in terms of month/year or quarter/year). Note, it may be necessary to also examine a copy of the contract or other documents to test the information (specify in the Agreed-Upon Procedures Report if the contract or other documents were used). Be aware that contracts may be written to cover multiple years of sales, so only compare 2022 sales and deliveries to wholesale sales information in the software system for multi-year contracts. For Participants sourcing from a facility that is registered in an approved electronic Tracking System (as indicated on the Facility Information table), a Tracking System Report can substitute for the billing invoice if it substantiates generator name, MWh resold, date of generation, date of sale to wholesale customer, name of wholesale customer, resource type and the fact that the sale was Green-e® Energy certified in the RY being verified (see Appendix F for acceptable ways that certification and RY can be indicated in each Tracking System). Note any exceptions.

Step III.2.2 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": All of CleanPowerSF's RY2022 sales were retail sales.
 Population Size (required, must fill in):
 Sample Size (required, must fill in):

- Compare customers listed in the Wholesale Sales table (Audit Participant Data>>View Participant's Data>>Wholesale Sales) with an "N" under "Green-e® Energy Participant" to the list of Green-e® Energy Participants in Appendix G. Note any such customers on the Wholesale Sales table that have names similar to a company listed in Appendix G.

Step III.2.3 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": All of CleanPowerSF's RY2022 sales were retail sales.

- For facilities listed in Wholesale Details page that are in a Tracking System, check that the corresponding MWh were transferred to or retired in the Tracking System Report on behalf of the corresponding customer. "Pending" or "Active" transactions are not acceptable. Note any exceptions.

Step III.2.4 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": All of CleanPowerSF's RY2022 sales were retail sales.

Additional Auditor Comments

17. Green-e® Energy Certified Retail Sales

Background and Important Reminders for Retail Sales Review

- Companies listed in Appendix G are not retail customers. Sales to such companies should only be listed under Wholesale Sales.
- Each certified retail product appears on a single Retail Sales Detail page.
- Each Retail Sales Detail page contains information on:
 - Non-Residential Sales;
 - Residential Sales;
 - Resource Mix: Claimed and Calculated (Product Content Labels);
 - Block/percent of use
 - Marketplace Customers;
 - LEED Customer Data;
 - Electric Vehicle (EV) Charging Stations;
 - Retail Customers Purchasing 10,000 MWh or More;
 - Retail Sales of Product through Distributor Utilities
- For companies with offices in multiple locations, count the customer location as where they were billed. If offices of the same company in different locations bought certified products separately, count them as separate customers.

Software Pages Needed for These Steps

- Retail Sales Details for each retail product for which they reported certified sale: Audit Participant Data>>View Participant's Data>>Retail Sales>>Sales Details, also available on the "View All" table (Audit Participant Data>>View Participant's Data>>View All)
- Participant's Products, Notes & Customers: Audit Participant Data>>Participant's Products, Notes & Customers

Total Retail Sales

Applicability and Intent of the Section

This section of the Protocol applies to all participants who had retail sales in the given calendar year. It does not apply to wholesale sales.

The intent of Retail Sales reporting is to verify the volume of certified sales made to retail customers by the Participant in the RY2022.

Audit Procedures for Retail Sales

1. Obtain from Participant:
 - Participant company billing statements, which may include invoices to customers, evidence of paid invoices, and/or delivery receipt letters
 - documentation supporting the amount of renewable energy sold under each product name / contract with Green-e®Energy

- contracts for sale of certified products if such contracts call for very specific renewable resources
- documentation supporting the number of customers buying each product, with type of customer (residential vs. non-residential / commercial), the MWh sold to each customer, and the customer location (state or province)
- for Utility Green Pricing products only, a copy of documentation that verifies that the Green-e® Energy certified green pricing products sold are cost-based rates
- for products being used solely to supply the charging of EVs, a spreadsheet demonstrating the methodology used to calculate or estimate the MWh used to charge the EVs (if applicable)

Step III.3.1 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": Larkin obtained the following items from CleanPowerSF:

1. Customer billing statements, which included a sample of invoices/billings selected by Larkin of CleanPowerSF customers who were Green Power customers during RY2022.
2. Documentation supporting the amount of renewable energy sold. Internal documents were obtained for monthly pricing per kWh, the dollar amounts of Green-e Energy sales, and the related number of total kWh per month.
3. Documentation supporting the number of customers who purchased the SuperGreen product, type of customer (residential or non-residential), the number of MWh sold to each customer, and the customer location (state or province). CleanPowerSF provided a listing of the SuperGreen customers it had during 2022, which included all customers that had participated in the SuperGreen program by month during RY2022. The listing provided by the Company was used as the basis for the sample selection for residential and non-residential customer billings in Step III.3.6, as described in the discussion for that step.

The following item did not apply for retail sales: Contracts for sale of certified products if such contracts call for very specific renewable resources, documentation that verifies that the Green-e Energy certified green pricing products were sold at cost-based rates, and documentation that supports EV sales.

2. Using copies of internal reporting documents that the Participant used to provide retail sales data, recalculate the amount of MWh of sales and number of customers by product for each customer type, residential and non-residential and agree this to the retail sales reported by state in the respective tables in "Audit Participant Data>>View Participant's Data>>Retail Sales>>Sales Details". Note any exceptions.

Step III.3.2 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": Using CleanPowerSF's internal documents, which shows MWh by month for RY2022 for the SuperGreen Program, Larkin recalculated the total MWh of Green Power sales of 217,860 MWh (27,028 MWh to 8,686 residential customers and 190,832 MWh to 540 non-residential customers) for RY2022. No exceptions were noted

3. For products with a "Block Size" listed in Block Product section of the Block, Percent, or Capacity table, divide the total MWh sold by the block size. Confirm that this result matches the total blocks sold in Participant's internal sales records. Note any exceptions.

Step III.3.3 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any products with "Block Size" listed in the Block Product section of the Block, Percent, or Capacity table.

4. Viewing the “Block, Percent or Capacity” (shown as “Block, Percent and Capacity” in the user interface) table on the “Retail Sales >> Sales Details” page for each retail product, for each entry of the Percent-of-Use Product section, verify the percent renewable listed in the “Percentage Offered” column by comparing total renewables sold in the product in the “Total MWh” column (which indicates MWh) with total electricity sales for the product from Participant’s internal sales records. Note any exceptions.

Step III.3.4 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: All customers in CleanPowerSF’s SuperGreen program reflect 100% participation. Larkin compared the information in the “Block/Percent” table to the information in the internal documentation provided by CleanPowerSF. Larkin agreed the Participation Percentage and MWh on the “Block/Percent” table to the Participation Percentage and MWh on the internal documents. No exceptions were noted.

5. For electricity products where the “Percentage Offered” in the Percent-of-Use Product section of the Block, Percent or Capacity table is less than 100%, confirm with Participant that the MWh listed for that product are only for the eligible renewable MWh sold, and do not include MWh from non-eligible resources. Specifically, products sold at less than 100%-of-use should not contain any renewable MWh that were used to meet Renewable Portfolio Standards or Low Carbon Fuel Standard (LCFS). Note any exceptions.

Step III.3.5 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF’s SuperGreen program is a percent-of-use product; however, all customers in the program reflect 100% participation. Therefore, this step does not apply.

6. Using the Sampling Guidelines in Section II.11, select a sample of customer sales transactions detailed in the internal company documents for customers that purchased fewer than 10,000 MWh of renewable electricity or RECs from Participant. For this step, the sampling unit is defined as an individual REC sale to a retail customer (for Participants with REC contracts with Green-e® Energy) or all delivery of renewable electricity over 2022 to an individual customer (for Participants with electricity contracts with Green-e® Energy).
- i. Compare for each selected item (from the internal company documents) the MWh sold per customer to a copy of the billing statements and any other necessary records that contain the MWh retail sales by product by customer (specify in the report what, if any, other record was used). Note any exceptions.
 - ii. For each transaction of a block electricity product or REC product sold to residential customers, verify that the amount of renewables sold was equal to or greater than 100 kWh. Note any exceptions.
 - iii. For each transaction of a percent-of-use product to sold to residential customers, verify that each residential customer received renewable MWh to cover at least 25% of their electricity use. Note any exceptions.
 - iv. For Participants selling certified Green Pricing or Competitive Electricity products: if Participant does not have customer billing records for the full calendar year, then sample from the month(s) in the calendar year that are available, and note those months below. Note any exceptions.

- v. For Multiple Mix contracts, note instances when internal records indicate that residential or individual customers purchased the certified product.
- vi. For Multiple Mix contracts, for each customer sampled, review the purchase agreement, contract or other document from prior to product delivery, and identify whether RECs or renewable electricity from a particular generating facility were promised. For those sales that did specify a facility up front, track the total MWh from each specified facility and each sampled contract, and check that each facility and a sufficient number of MWh from the specified generation dates appear on the Facility Information table and / or aggregated Generator Information tables. Note any exceptions.

Step III.3.6 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A":
 Population Size (required, must fill in): Residential: 8,686 and Non-Residential: 540
 Sample Size (required, must fill in): Residential: 61 and Non-Residential: 57

Concerning item i, customer bills were provided for each sampled account and were reviewed by Larkin.

Billing records showing the MWh sold were reviewed. Comparisons were made of the SuperGreen kWh shown on the sampled bills with the MWh sales shown in the billing records. No exceptions were noted.

Concerning item ii, SuperGreen is not a block electricity product. We noted that some residential customers in our sample had electricity use of less than 100 kWh. However, this is not an exception since SuperGreen is not a block electricity product.

Concerning item iii, each residential bill sampled had renewable kWh to cover at least 25% of their electricity use. In fact, the typical Residential SuperGreen participation in the sampled billings was for 100% of their electricity use. No exceptions were noted.

Concerning item iv, while the Company has customer billing records for the full calendar year 2022, we selected customer billings for one month for each selected SuperGreen sampled customer. The months for which customer bills were sampled for each Residential and Non-Residential SuperGreen account, were selected in a manner whereby approximately the same number of residential and non-residential customer bills were sampled each month. This was done to avoid having customer bills pulled disproportionately from a single month in 2022. The rates for SuperGreen energy shown on the sampled customer bills agreed with the rates for SuperGreen stated on the Participant's rate sheet. No exceptions were noted.

Note: We issued a follow-up question regarding a few missing bills that had been selected in the sample but which had not initially been provided. In response, CleanPowerSF provided the missing bills. No exceptions were noted.

The SuperGreen product is not a Multiple Mix contract, so steps v and vi do not apply.

- 7. If Participant's billing cycles do not correspond exactly with the calendar year, Participant may prorate the sales for the first and/or last billing cycle of the year. If sales are prorated, note this in the Agreed-Upon Procedures Report and describe method used for prorating.

Step III.3.7 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF's billing cycles do not correspond exactly

with the calendar year. The customers participating in the SuperGreen program have different billing periods based on PG&E's billing cycles. The PG&E billing cycles are typically for periods that correspond with meter readings and typically reflect 30 to 32 calendar days of electricity usage, and thus covers some usage occurring in each of the two calendar months. The detailed monthly SuperGreen billing documentation provided shows how CleanPowerSF prorates their SuperGreen sales based on the number of days in the calendar month versus the number of days in each billing cycle. We reviewed the prorations applied in the months of January and December 2022 for consistency. No exceptions were noted.

8. This step applies to Utility Green Pricing Participants only. Obtain a copy of documentation from the Participant that verifies that the Green-e® Energy certified green pricing product(s) sold by the Participant were offered at cost-based rates in the RY under consideration. Note any exceptions.
- i. If the product offering has been approved by the state Public Utilities Commission (or equivalent) or other state regulatory agency, obtain a copy of the regulatory agency's approval of the rate charged for the green pricing product as being cost-based.
 - ii. If no regulatory agency documentation is available, then examine other regulatory documents, such as filings submitted to the Federal Energy Regulatory Commission and other company documents to verify that the product was sold at rates determined in a manner similarly to the Participant's other product offerings.
 - iii. If the Participant is a municipal utility, then cost-based rates may not be applicable. Documents such as Board meeting minutes approving the program and rate structure are sufficient

Step III.3.8 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF is not a Utility Green Pricing Participant.

9. This step applies to Utility Green Pricing Participants only. Obtain from the Participant the contact information for the utility's oversight body (public utilities commission, utility board, city council, or other oversight body). Contact the oversight body and confirm with them in writing that the utility's green pricing program was in compliance with all rules imposed upon the program by the oversight body during 2022. If the Participant is a municipal utility and there are no rules imposed on the program other than Green-e® Energy certification, then no contact with the oversight body is necessary. Note any exceptions.

Step III.3.9 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF is not a Utility Green Pricing Participant.

10. This step applies only to Participants selling bundled electricity products (i.e. Utility Green Pricing, Competitive Electricity and some Community Choice Aggregation products.) Compare the geographic location of all customers listed in the Residential and Non-Residential Sales tables against the facility locations denoted in the Facility Information table of the Supply section. Verify that all sales meet the geographic eligibility requirements in sections IV.A and IV.B of the Green-e® Renewable Energy Standard for Canada and the US. Note any exceptions.

Step III.3.10 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": All of CleanPowerSF's customers are located in California. See Step III.1.20 for a description of the generating facilities and how they meet the eligibility requirements of sections IV.A and IV.B. No exceptions were noted.

11. If the Participant is selling a community renewables product (i.e. community solar), verify that all monthly invoices to customers are for 100 kWh or more. If you find an invoice of less than 100 kWh:
- i. Check to see if the product is sold in kW installments of capacity or as shares of a facility. If yes, check the rest of that customer’s bills for the year and confirm that on average, the customer received at least 100 kWh per month or 25% coverage over the course of the calendar year. Note any exceptions.
 - ii. If the customer is signed up for a percentage of use product, check whether the kWh on all monthly invoices represent the correct percentage of use. Note any exceptions.

Step III.3.11 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF does not sell a community renewables product.

Verification of Retail Product Content

Audit Procedures for Resource Mix: Claimed and Calculated

12. For each Single Mix retail product for which the Participant reported certified sales, on the “Audit Participant Data>>View Participant’s Data>>Retail Sales>>Sales Details>>PCL” page under the “Calculated Resource Mix” table:
- i. Agree the percentages reported in the “Calculated PCL” column with the “PPCL Percent” column in the “Participant entered Resource Mix” table..Note any differences that are greater than 4 percentage points (as rounded), and if any differences are noted, check that Participant has uploaded a Mix Change Worksheet. Confirm that the “PPCL Percent” percentages match those percentages found in the “Prospective PCL” document. Note any differences.
 - ii. Agree the percentages reported in the “Calculated PCL” column with the “HPCL Percent” column in the “Participant entered Resource Mix” table. Note any differences that are greater than 1 percentage point (as rounded), and if any differences are noted, check that Participant has uploaded a Mix Change Worksheet. Confirm that the “HPCL Percent” percentages match those percentages found in the “Historic PCL” document. If Participant utilized any facilities considered as repowered under the Green-e®Renewable Energy Standard for Canada and the US and identified in Step III.1.16, confirm that Footnote 2 in the HPCL includes mention that generation from a facility approved as repowered is included in the product. Note any differences.

Step III.3.12 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”:
 CleanPower's calculated PCL according to the "Calculated Resource Mix" table is 50% Solar with generation in California, and 50% Wind with generation in California.

 CleanPowerSF's Prospective Product Content Label for its SuperGreen program lists a product energy

mix of 50% Solar and 50% Wind, all of which was generated in California.

CleanPowerSF's Historical Content Label for its SuperGreen program lists a product energy mix of 50% Solar and 50% Wind, all of which was generated in California.

Larkin agreed the PPCL information to the PPCL Percent column of the "Participant entered Resource Mix claimed in Prospective Product Content Label" table. There is less than a 4% difference between this table and the "Calculated Resource Mix" table. No exceptions were noted.

Sales to Individual Retail Customers – Marketplace, EV Chargers, 10,000 MWh or More, and LEED customers

Applicability and Intent of the Section

This section applies to Participants that sold retail products to commercial customers, and does not apply to Participants with only retail residential and wholesale certified sales. It is intended to verify the sales made to customers that participate in Green-e® Marketplace or that are EV charging stations..

Audit Procedures for the Section

13. Using the Sampling Guidelines in Section II.11, select a sample of customers listed on the "Retail Customers Purchasing 10,000 MWh or More" page. For this step, the sampling unit is defined as an individual REC sale to a retail customer (for Participants with REC contracts with Green-e® Energy) or all delivery of renewable electricity over 2022 to an individual customer (for Participants with electricity contracts with Green-e® Energy). Obtain retail sales records documents for the customers sampled.
 - i. Compare for each selected item (from the internal company documents) the MWh sold per customer to a copy of the billing statements and any other necessary records that contain the MWh retail sales by product by customer (specify in the report what, if any, other record was used). Note any exceptions.
 - ii. For each transaction of a block electricity product or REC product sold to residential customers, verify that the amount of renewables sold was equal to or greater than 100 kWh. Note any exceptions.
 - iii. For each transaction of a percent-of-use product to sold to residential customers, verify that each residential customer received renewable MWh to cover at least 25% of their electricity use. Note any exceptions.
 - iv. For Participants selling certified Green Pricing or Competitive Electricity products: if Participant does not have customer billing records for the full calendar year, then sample from the month(s) in the calendar year that are available, and note those months below. Note any exceptions.
 - v. For Multiple Mix contracts, note instances when internal records indicate that residential or individual customers purchased the certified product.

- vi. For Multiple Mix contracts, for each customer sampled, review the purchase agreement, contract or other document from prior to product delivery, and identify whether RECs or renewable electricity from a particular generating facility were promised. For those sales that did specify a facility up front, track the total MWh from each specified facility and each sampled contract, and check that each facility and a sufficient number of MWh from the specified generation dates appear on the Facility Information table and / or aggregated Generator Information tables. Note any exceptions.

Step III.3.13 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A":
 Population Size (required, must fill in): 2
 Sample Size (required, must fill in): 2

CleanPowerSF reported two large customers for RY2022.

We reviewed the billing statements that were provided by CleanPowerSF for the two large customers. We compared the MWh sold to these customers on the billing statements with the MWh shown on the internal documents provided by CleanPowerSF. No exceptions were noted.

Note: We had some follow up questions regarding missing information and details. CleanPowerSF responded by provided the missing information and explanations. No exceptions noted.

Steps ii through vi do not apply because these customers are not Residential and the SuperGreen product is not a Multiple Mix contract.

- 14. Confirm that all customers listed on Audit Participant Data>>Participant's Products, Notes & Customers as being Green-e® Marketplace participants also appear under "Marketplace Customers" on "Audit Participant Data>>View Participant's Data>>Retail Sales>>Sales" Details. Note any exceptions.

Step III.3.14 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any Marketplace Customers in RY2022.

- 15. For each customer listed under "Marketplace Customers", compare the MWh sold to the customer to a copy of the billing statements and any other necessary records that contain the MWh retail sales by product by customer for 2022(specify in the report what, if any, other record was used). Multi-year contracts that cover some or all of 2022 should indicate the amount delivered for 2022, or contain information sufficient to determine the amount delivered for each year of the contract, note if this is not the case.
 - i. Confirm that the information entered in the data table corresponding to Marketplace customers matches information on the document/record used. Note any exceptions.
 - ii. For Multiple Mix contracts, for each customer sampled, review the purchase agreement, contract or other document from prior to product delivery, and identify whether RECs / renewable electricity from a particular generating facility were promised. Note any exceptions.

Step III.3.15 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any Marketplace Customers in RY2022.

16. If the Participant sold a certified REC product to a Marketplace customer, confirm that the date of sale is listed in the corresponding retail sales table. If the Participant sold a certified electricity product (competitive electricity or utility green pricing program) to the customer, confirm that the contract date of electricity sale is accurately represented on the corresponding retail sales table. Unless the certified retail product is sold under a multi-year contract, the date of sale must cover at least a portion of calendar year 2022. For multi-year contracts, check that the contract covers 2022. Note any exceptions.

Step III.3.16 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any Marketplace Customers in RY2022.

17. If there is data in the "LEED Customer Data" table, check internal records against total number of LEED customers (certified green buildings) and aggregate MWh sold to customers per state of customer location. Note any exceptions.

Step III.3.17 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any LEED customers in RY2022.

18. Check that in aggregate Marketplace, large customer and LEED customers and MWh per state is less than or equal to the corresponding state information on Non-Residential sales for the certified product. Some customers may appear in both the Marketplace and large customer sections of the verification software; ensure that these customers are only counted once in the sum of Marketplace, large customer and LEED customer renewable MWh. Note any exceptions.

Step III.3.18 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF has two large customers totaling 23,902.550 MWh. This amount is less than the total Non-Residential sales of 190,832 MWh. No exceptions were noted.

19. If Green-e® Energy certified sales are consumed by Electric Vehicles (EVs) and the Participant is estimating the amount of electricity or RECs being consumed through charging, check that the MWh reported in the methodology spreadsheet matches the calculation or documentation provided by the Participant. Note any exceptions.

Step III.3.19 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not estimate or report any sales through EV Charging Stations in RY2022.

Sales by Distributors Other than Participant

This section applies only to Green-e® Energy Participants selling certified electricity products that are also being sold through one or more distributors (such as spokes in a hub-and-spoke arrangement, co-ops or other sales channels) other than the Participant.

20. Obtain internal records showing sales of certified products by Participant and their distributor utility(ies).

Step III.3.20 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF's electricity product is not sold through distributors.

21. Verify that the sales of each product in the Distributor Spreadsheet match Participant's internal records of product sales through each distributor utility. Note any exceptions.

Step III.3.21 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF's electricity product is not sold through distributors.

22. Verify that the totals in the Distributor Spreadsheet match the totals for the corresponding product sales reported in the Non-Residential and Residential Sales tables. Note any exceptions.

Step III.3.22 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF's electricity product is not sold through distributors.

23. Verify that the total sales all of products listed on the Distributor Spreadsheet matches the sum of the same products' total sales in the Retail Sales table. Note any exceptions.

Step III.3.23 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF's electricity product is not sold through distributors.

Additional Auditor Comments on Retail Sales

18. Special Cases

Software Pages Needed for These Steps

- Special Cases: Audit Participant Data>>View Participant's Data>>Special Cases
- Facility Information Table: Audit Participant Data>>View Participant's Data>>Supply
- Wholesale Details tables: Audit Participant Data>>View Participant's Data>>Wholesale Sales>>Wholesale Details
- RGGI table: "Regional Greenhouse Gas Initiative (RGGI)" table on Audit Participant Data>>View Participant's Data>>Special Cases
- Supply from RGGI: "Supply from RGGI States" table on Audit Participant Data>>View Participant's Data>>Special Cases
- All above tables area also accessible on the "View All" page, Audit Participant Data>>View Participant's Data>>View All

Audit Procedures for the Section

Michigan Facilities

1. Note whether any facilities are located in Michigan. For all facilities located in Michigan that are not identified in the Facility Information table as being tracking in the Michigan Tracking System (MIRECS), check MIRECS to confirm that facility is not registered using the following URL: <https://portal1.mirecs.org/myModule/rpt/myrpt.asp?r=111>. For all facilities located in

Michigan, the Participant must note whether and how many incentive renewable energy credits (IRECs) were or will be retired to support sales of MI generation. The Participant must provide Tracking System Reports and/or other documentation substantiating that the appropriate number of IRECs have been retired. A description of IRECs is in Appendix A.4 of the Green-e® Renewable Energy Standard for Canada and the US. Review the Michigan form in Audit Participant Data>>View Participant’s Data >>Special Cases and confirm that the form is filled out completely, references all Michigan facilities from the Facility Information Table (Audit Participant Data>>View Participant’s Data >>Supply), and is signed. Note any exceptions.

Step III.4.1 was performed: <input type="checkbox"/> Yes. <input type="checkbox"/> No. <input checked="" type="checkbox"/> N/A. Exceptions, Notes, Reason for “No” or “N/A”: None of the MWh listed on the Facility Information table were generated in Michigan.
--

Verification of Sales of RGGI MWh Applicability and Intent

This section applies to Participants that made retail Green-e® Energy certified sales of renewable MWh generated in Regional Greenhouse Gas Initiative (“RGGI”) states, which are Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Vermont and Virginia. The intent is to verify that the specific rules for sales of RGGI state renewable MWh were met, and that certain reporting to RGGI state environmental oversight bodies were made or will be made.

Background and Important Reminders for the Section

- Appendix C contains background on RGGI rules, as well as contact information for each RGGI state, in case questions on a specific state’s reporting requirements arise.

Audit Procedures for the Section

2. Obtain from Participant:

- Participant company billing statements for customers located in RGGI states, which may include invoices to customers, evidence of paid invoices, and/or delivery receipt letters
- Tracking System Reports that show retirement of the MWh used in certified retail sales
- all reports submitted to RGGI state environmental oversight bodies to substantiate sales into those RGGI states
- responses from RGGI state environmental oversight bodies responding to receipt and review of submitted reports, if responses have been received.

Step III.4.2 was performed: <input type="checkbox"/> Yes. <input type="checkbox"/> No. <input checked="" type="checkbox"/> N/A. Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF did not have any retail sales in RGGI states during RY2022.
--

3. Referencing the leftmost three columns of the second page of Table C2 in Appendix C, verify that the first operation date and resource type (on the Facility Information table) are eligible for use toward sales into the state listed in the RGGI table. The “Resource Eligibility Differences from Standard for Canada and the US” column in Table C2 calls out resources that are eligible in the RGGI state of sale listed, but are not eligible for use in Green-e® Energy

certified sales, and lists instances in which the RGGI state's rules are stricter than Green-e® Energy's. Note any exceptions.

Step III.4.3 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

4. Note as an exception any occurrences of "Delaware" or "DE" as the state of sale in the RGGI table.

Step III.4.4 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

5. Note as an exception any occurrences of "Maryland" or "MD" as the state of sale in the RGGI table.

Step III.4.5 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

6. Note as an exception any occurrences of "New Jersey" or "NJ" as the state of sale in the RGGI table.

Step III.4.6 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

7. If Participant Includes any facilities from "Virginia" or "VA" in the Regional Greenhouse Gas Initiative (RGGI) table, confirm the date in the "First Operation Date" column in the Facilities Information table of the Supply section for any such facilities. Note as an exception any facilities with a "First Operation Date" of 2021 or after.

Step III.4.7 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

8. Referencing the information Participant used to complete the RGGI section, verify that the total number of MWh sold to customers in each RGGI state listed in the "Regional Greenhouse Gas Initiative (RGGI) Table (Audit Participant Data>>View Participant's Data >>Special Cases) equals the total sales to customers in RGGI states column of the "Supply from RGGI States" Table. Note any exceptions.

Step III.4.8 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

9. For each row listing "Maine", "ME" "New Hampshire" or "NH" as the state of sale, confirm that "NE-GIS" or "PJM-GATS" were used for the corresponding supply facilities in the Facility Information table. Note any exceptions.

Step III.4.9 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

10. Note any facilities listed in the Wholesale Details tables (Audit Participant Data>>View Participant's Data >>Wholesale Sales>>Wholesale Details) that are in a RGGI state. Only retail sales can be Green-e® Energy certified. Wholesale sales from generation from a RGGI state cannot be certified.

Step III.4.10 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

11. Check that the entries in the Supply from RGGI table for each state matches applicable RGGI state reports that Participant has submitted to RGGI state environmental oversight bodies. Note if any responses from RGGI state environmental oversight bodies responding to receipt and review of submitted reports have been received; if they have been received and are not included with the RGGI state letters uploaded into the software system, include scans of those at the end of the Agreed-Upon Procedures Report.

Step III.4.11 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

12. Confirm whether or not your Participant is using Green-e® Energy certified sales to substantiate participation in the Oregon Clean Fuels Program (CFP).
- i. If so, your Participant will have uploaded a corresponding Excel spreadsheet to the "Other Support Documents" (found at the bottom of the "All Supporting Documents" Quick Link) listing the Facility Name, Tracking System name, Tracking ID, location, resource type, month of generation, and MWh used in the CFP.
 - ii. Confirm if the Participant is self-substantiating sales for the CFP, i.e. retiring for their own participation in the CFP rather than retiring on behalf of another entity. If so, the Participant should illustrate that through internal records attached to and submitted with the above mentioned spreadsheet. If not, skip to step 12.iii below.
 - iii. Using the spreadsheet and any attached records, confirm via Tracking Report that an equivalent amount of MWh were retired for the CFP for every facility and month by noting MWh retired including "Oregon CFP" in the retirement reason field. Note any exceptions.

Step III.4.12 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF is not using Green-e Energy certified sales to substantiate participation in the Oregon Clean Fuels Program.

Additional Auditor Comments on Special Cases

I declare that I am qualified to perform the Green-e® Energy audit, as I am (check one):

an external auditor and CPA; or

working for the Company and am a Certified Internal Auditor (CIA) in good standing with the Institute of Internal Auditors.

Based on the Green-e® Energy Audit Protocol and the results of the Agreed-Upon Procedures, Larkin & Associates, PLLC asserts that the Company has:

NO EXCEPTIONS with regard to its compliance of the Green-e® Energy verification reporting requirements put forth in the Annual Verification Instructions and Annual Verification Protocol; or

EXCEPTIONS with regard to its compliance of the Green-e® Energy verification reporting requirements put forth in the Annual Verification Instructions and Annual Verification Protocol, and these exceptions are listed in the Agreed-Upon Procedures Report.

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Signature

Ralph C. Smith

Printed Name

Larkin & Associates, PLLC

Auditor Company Name:

May 30, 2023

Date of Report

CPA/Manager

Title

15728 Farmington Road

Livonia, MI 48154

Business Address:

*If more than one auditor conducted the Agreed-Upon Procedures Report (AUPR), the manager of the audit procedures should sign above. The names of those who were involved in the AUPR may be listed below:

Mark Dady, CPA
Megan Eliaz, Auditor



Annual Verification **Audit Protocol**

for Participants in the Green-e® Energy Certification Program

Reporting Year 2022

Center for Resource Solutions
1012 Torney Ave., 2nd Floor
San Francisco, CA 94129

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I. OVERVIEW

This document, the Green-e® Energy Annual Verification Audit Protocol (“Protocol”), addresses the annual verification reporting requirements for renewable energy product sellers or brokers participating in Green-e® Energy. The term “Participant” as used in this document refers to a broker, retail, and/or wholesale supplier of one or more Green-e® Energy certified renewable energy products. The Protocol describes how auditors hired by or employed by Participants should conduct an independent verification audit as required by Green-e® Energy to support the Participant’s annual verification of certified products. The audit covers all sales of Green-e® Energy certified renewable energy products in a calendar year, referred to as the Reporting Year (“RY”).

The audit must be documented in an Agreed-Upon Procedures Report. This report and the entire Green-e® Energy Annual Verification Submission (“Verification Submission”) must be received at Center for Resource Solutions (CRS) no later than the due date listed on the Reporting Year 2022 Annual Verification Submission Timeline and Deadlines (“Verification Timeline”). The Annual Verification Submission for RY2022 is due by June 1, 2023 and must be submitted through the Green-e® Energy verification software system.

The verification process is as follows.

- Participants must use the verification software to submit sales and supply data, attestations, and all other applicable required documents, which are described in the Green-e® Energy Getting Started Guide (“Guide”) and Appendix B of this document. Participants must provide these and supporting documentation to an independent certified public accountant or certified internal auditor (“Auditor”).
- The Auditor then follows this Protocol to verify the accuracy of the information provided by the Participant.
- The Auditor’s Agreed-Upon Procedures Report, the Participant’s sales and supply data and attestations, and other supporting documents identified in the Guide and Protocol are submitted to CRS through the verification software for final review and acceptance. These data and documents are collectively called the Annual Verification Submission.

For RY2022 verification, all data submissions and reviews will take place in the Green-e® Energy verification software tool; for more information on this system, please see Section I of the Getting Started Guide, available in the “Verification Documents” tab within the verification software tool.

1. Objectives of the Annual Verification Instructions

The primary objectives of the Protocol are to provide guidance to Auditors regarding the audit and review procedures necessary to produce a satisfactory Agreed-Upon Procedures Report.

The Protocol addresses six different types of renewable energy product certifications offered by Green-e® Energy. There is a separate Protocol for power purchase agreements (“PPAs”) and

onsite generation certified through the Green-e® Direct program which can be found within the “Verification Documents” tab in the verification software.

1. Renewable Energy Certificates (“RECs”). RECs are renewable electricity attributes sold independently of electricity.
2. Utility Green Pricing electricity products offered by utilities in electricity markets not open to retail competition.
3. Competitive Renewable Electricity products offered in competitive electricity markets by electricity service providers (“ESPs”).
4. Community Choice Aggregation organizations offering voluntary renewable electricity or REC products (“CCAs”).
5. Brokered sales of renewable electricity or RECs in which the Green-e® Energy Participant does not take ownership of the certified renewable MWh.
6. Renewable products offered to the federal government department and agencies under Executive Order 13693, “Planning for Federal Sustainability in the Next Decade.”

2. Summary Requirements

Each Green-e® Energy certified renewable energy product offered by the Participant must undergo verification procedures annually. These procedures reconcile renewable electricity and/or REC (collectively referred to as “renewable MWh”) sales with renewable MWh purchases and/or generation to verify that Participants have purchased, generated or brokered enough renewable MWh to meet their customers’ demand for each specific renewable energy product. The information checked through these procedures includes:

1. Supply – the Participant generated, brokered, or purchased eligible renewable resources as defined by the Green-e® Energy Renewable Energy Standard for Canada and the United States (“Standard for Canada and the US”), and this generation is accurately reported by the Participant.
2. Sales – sales of the product are reported accurately.
3. Balance of supply and sales – supply of eligible renewables was sufficient in amount and type to meet product sales.
4. The eligible renewable MWh represented in the product were not used for compliance with any procurement, renewable portfolio standard (RPS) or other renewable energy requirement of local, state, or federal government. The sole exception is a facility that is generating renewable energy in excess of the government mandate or other legal contract, in which case the excess renewable MWh may be used in a Green-e® Energy certified product, as provided for in the Green-e® Renewable Energy Standard for Canada and the US.
5. The Participant has accurately reported the number and type/class of customers purchasing the product, and the volume of eligible renewables sold to each customer type and to large customers.

6. The Green-e® Energy certified product only contained MWh of the appropriate vintage, or generation period. Eligible MWh must be generated in the calendar year in which the product was sold, the first three months of the following calendar year, and/or the last six months of the prior calendar year.
7. The Product Content Label, provided in all product-specific written and web-published promotional materials for products marketed to residential customers, is accurate, and that a Historic Product Content Label distributed to customers after the close of the RY is accurate.
8. All the attributes of the renewable energy, as defined in the Standard for Canada and the US (including CO₂ benefits), were fully aggregated and not sold off separately, and were transferred to the ultimate end-use customer purchasing the renewable MWh, or retired on the customer's behalf.
9. The generator and/or seller of the renewable MWh has no knowledge of double counting, double selling or double claiming of the renewable MWh, and the renewable attributes of the generation were sold to a single buyer in each transaction.
10. Regional reporting rules, such as those required for sales of renewable energy under the Regional Greenhouse Gas Initiative, or sales of renewable energy generated in California or delivered into California, are being met.

Criteria Applicable only for Products Wholly or Partially Supplied only by RECs (no electricity):

1. The electrical energy associated with RECs was delivered into the electric power system or consumed at the site of generation by a grid-connected end-user of electricity and was not marketed or otherwise represented as renewable electricity.

Criteria Applicable only for Bundled Products containing Electricity and RECs:

1. For percent-of-use electricity products, if the Participant made specific purchases of non-eligible power for the purpose of supplying only the customers buying the certified product, the Participant must document that no specific purchases of nuclear power were made and that the electricity is no dirtier (in terms of emissions of CO₂, NO_x and SO₂) than its system mix electricity.
2. If the Participant is selling a renewable electricity product to residential customers in blocks of kWh, the product provides at a minimum 100 kWh of renewable supply generated by facilities that have come online in the past 15 years ("new", unless otherwise approved as an exception by Green-e® Energy staff) renewable supply per block and per month for each customer enrolled in the program.
3. If the Participant is selling a residential percent-of-use product, it provides a minimum of 25% of the customer's load with new renewable MWh.
4. If Participant is selling a community renewables product that is sold in kW installments of capacity or as shares of a facility, it provides on average a minimum of 100 kWh per month to customers or 10% of the customer's electricity usage averaged over a calendar year.

Criteria Applicable only for Broker Products:

1. All supply used to substantiate certified sales must be tracked in a tracking system, regardless of the nameplate capacity of facilities used.

Criteria Applicable only for Green Pricing Products:

1. The price offered for the certified electricity product is approved by the relevant regulatory/oversight body (such as public utilities commission or municipal energy board) based on direct program costs and related overhead, and does not reflect any shifting of green pricing program costs to non-Participants.
2. The utility offering the green pricing program was in good standing with its oversight body (PUC or otherwise) during the RY in which its program was Green-e® Energy certified.

3. How to Get Help

Should assistance be required, Center for Resource Solutions staff is available to answer questions. Questions relating to verification may be directed to Green-e® staff at 415-561-2100 or verification@green-e.org. Electronic copies of attestations and many other verification documents are available on our website, at http://www.green-e.org/verif_docs.html; electronic copies of this document, the Guide, and training materials for Participants and Auditors are available only to these entities, through the Green-e® Energy verification software system.

Additionally, Green-e® Energy staff hosts training webinars for Auditors, to go through various aspects of verification and answer questions. These webinars typically happen in the spring of the year following the Reporting Year being verified, and all Green-e® Energy Participants undergoing verification will be contacted in advance regarding such webinars; Auditors should request that the Participant that has engaged them to conduct the annual verification audit pass along webinar scheduling. Training materials are also available through the verification software system.

II. GENERAL VERIFICATION AUDIT PROVISIONS

4. Scope of Verification Audit

The verification audit addressed in the Guide and Protocol is for the annual verification reporting requirements of Green-e® Energy. This guidance is to be used by Participants and their Auditors. CRS acknowledges that the procedures put forward in the Protocol are sufficient when performed in their entirety. Satisfactory completion of the procedures described in the Protocol is not, however, sufficient for verification of adherence to the Green-e® Energy Code of Conduct and Customer Disclosure Requirements, which is verified through a separate Marketing Compliance Review process.

5. Auditor Qualifications

Participant must engage an independent certified public accountant to perform this process audit engagement and report on agreed-upon procedures in accordance with the American Institute of Certified Public Accountants (AICPA) Clarified Statements on Standards for Attestation Engagements, Number 19, *Attestation Standards: Clarification and Recodification* AT-C Section 105, *Concepts Common to All Attestation Engagements* or under AT-C Section 215, *Agreed-Upon Procedures Engagements*. Alternatively, the Participant may elect to have their internal audit department (or the internal audit department of an affiliated company) perform the procedures enumerated in Section III, provided that the individual accountant signing the Agreed-Upon

Procedures Report for the internal audit department is a Certified Internal Auditor in good standing with the Institute of Internal Auditors (IIA) at the time of the audit; the internal auditor being a CPA is not sufficient in this case. The CIA must not be the same person that prepares or submits verification data and accompanying documents (Annual Verification Submission) through the Green-e® Energy verification software system for the Participant for review. The term “Auditor” in this document refers to an independent certified public accountant or a certified internal auditor that meets the criteria above.

6. Form of Engagement and Report

The form of the report should specify the procedures performed and findings in a manner similar to reporting under AT-C Section 105 or AT-C Section 215 of the AICPA’s attestation or auditing standards, respectively. The Auditor should make reasonable efforts to ensure that the report is prepared in accordance with these minimum standards. In accordance with paragraph .41 of AT-C Section 215 (in which “practitioner” is equivalent to “Auditor”),

although the practitioner need not perform procedures beyond the agreed-upon procedures, if in connection with the application, and through the completion of the agreed-upon procedures engagement, matters come to the practitioner’s attention by other means that significantly contradict the subject matter or assertion referred to in the practitioner’s report, the practitioner should include this matter in the practitioner’s report.

The Participant may elect a higher level of assurance with regard to its reporting requirements conducted by an Auditor. CRS welcomes attestation or similar audit-level assurance with regard to the information, forms and assertions described in this document. Such alternative reporting must be discussed with CRS staff prior to submission of the Agreed-Upon Procedures Report.

The Agreed-Upon Procedures Report must be submitted through the verification software system. **If Green-e® Energy staff find that the Agreed-Upon Procedures Report is not completely filled out, the Participant’s Annual Verification Submission will not be considered complete until the Agreed-Upon Procedures Report is satisfactorily revised to reflect that the full audit was conducted in accordance with this Protocol.**

Auditors that do not provide a satisfactory Agreed-Upon Procedures Report will not be eligible to be listed on the list of auditors on the Green-e® website (<http://www.green-e.org/auditors.html>), may be removed from that list if the Auditor has appeared on it in the past, may be placed on probation, and may be barred from performing future Green-e® Energy audits, at the sole discretion of Green-e® Energy staff. For Auditors placed on probation, should the quality of the subsequent year’s Agreed-Upon Procedures Reporting not improve, the Auditor may be deemed unacceptable to perform the Green-e® Energy Annual Verification Audit thereafter.

7. Use of Renewable Energy Certificates in Electricity Products

Renewable electricity generation may be characterized as having a commodity electricity attribute and a separate renewable attribute. Hence, for each MWh of eligible renewable electricity

generated, a corresponding MWh of renewable attribute is generated. This renewable attribute may be separately documented from the commodity electricity through the use of a REC that the generator may then sell separately from the commodity electricity. Once the renewable attribute of eligible generation has been separated from the corresponding commodity electricity through the sale of RECs, the commodity electricity can no longer be claimed as qualifying renewable generation under Green-e® Energy. However, the REC may be used to substantiate an eligible renewable purchase for the purpose of substantiating a later Green-e® Energy certified renewable electricity sale (i.e., as Competitive Electricity Products or Utility Green Pricing Products), provided the conditions below are satisfied.¹

1. The REC must represent electricity from a generator that meets the eligibility requirements in the Standard for Canada and the US.
2. The REC must represent electricity from a generator that is located within the same defined geographic sourcing boundary or power pool as the customer. Or, if the generator is outside the boundary or power pool, the Participant delivering the REC with electricity as a certified renewable electricity product must demonstrate that an amount of electricity equal to the number of RECs was delivered into the defined geographic sourcing boundary or power pool in which the retail product that contains the REC is sold, and that this electricity is only being allocated to the particular certified sale. See Section IV.B of the Standard for Canada and the US for more details.
3. Chain of custody of the RECs must be documented using attestations and contracts, or Electronic Tracking System Reports (“Tracking System Reports”).
4. RECs may be traded without restriction at the wholesale level among generators and REC wholesalers and remain eligible under Green-e® Energy when matched with commodity electricity sold to an end-use customer. However, RECs that are sold to end-use customers without matching commodity electricity are not eligible under Green-e® Energy electricity certification. To qualify as certified product under Green-e® Energy electricity certification, a Participant must purchase RECs and purchase and deliver a like amount of commodity electricity with those RECs.

8. *Scope of Testing*

The Participant’s management will need to make certain decisions regarding the scope of testing. This is due to the guidance involving agreed-upon procedures conducted in accordance with the AICPA, at AT-C Section 105 or Section AT-C 215, which results in an Auditor’s report that is in the form of procedures and findings and not in the form of an opinion or negative assurance. Additionally, the specified users of the agreed-upon procedures report are responsible for the sufficiency (nature, timing and extent) of the agreed-upon procedures and assume the risk that such procedures might be insufficient for their purpose or that they might misunderstand or inappropriately use findings properly reported by the Auditor.

¹ Once the eligible REC is sold separately from the commodity electricity, the commodity electricity becomes generic, undifferentiated, “null” or system mix power. The commodity electricity may not be sold as a specific renewable purchase unless an eligible REC matches it. Further, each MWh represented by an eligible REC may be sold or associated with electricity sales to only one end-use customer.

CRS has attempted to provide a Protocol that requires limited decisions necessary from the management of the Participant company or from the Auditor; however, if questions regarding the scope arise, please contact Green-e® Energy staff for guidance, and for approval of any changes that may be necessary to address scope issues.

9. Period Covered by Reporting Requirements

The Agreed-Upon Procedures Report must be prepared for Green-e® Energy on a calendar year basis. For those companies enrolling in Green-e® Energy in the middle of a Reporting Year (“RY”), the reports should be prepared for the period starting on the effective date of the Participant’s executed Logo Use Agreement and ending on December 31 of the RY, or alternatively for the full RY with prior written permission of Green-e® Energy staff.

10. Deadline for Submitting the Annual Verification Submission

The due date for all verification materials being received by CRS is provided in the Verification Timeline for the Reporting Year being reported; for RY2022, this due date is June 1, 2023. The Agreed-Upon Procedures Report, along with all relevant documents listed in Appendix B, must be received by CRS through the Green-e® Energy verification software system on or before this date.

Any additional materials that cannot be submitted through the verification software should be emailed to verification@green-e.org on or before this date as well. **No hardcopies are required**, unless by specific request by Green-e® Energy staff.

11. Use of Sampling Techniques

In certain procedures in Section III of the Protocol, the Auditor may use sampling techniques to test the attributes of the Participant’s data. Sampling criteria have been established by CRS to be followed in the performance of the agreed-upon procedures. Additionally, the Participant and the Auditor will need to make certain decisions and judgments in the process of establishing the appropriate sample size, following the guidance set forth in the AICPA AU Section 350, *Audit Sampling*. CRS will allow alternative methods to determine sample size than what is given below, provided that the resultant sample size is greater than or equal to that which results from the method below. If the Auditor chooses not to use approved sampling techniques or an alternative method that results in greater or equal sampling size, then 100% of the population must be tested.

CRS has determined that an attributes sampling methodology is most appropriate given the characteristics of the populations for which sampling is utilized in the agreed upon procedures. Attributes sampling is used to reach a conclusion about a population in terms of the rate of occurrence of a certain attribute. For the purposes of sampling, an attribute is defined as a characteristic that is either present or absent in a sampling unit. Each sampling event required in the agreed upon procedures will identify the applicable sampling unit. However, in general the sampling unit for sales is each individual sale transaction, donation, or other transaction that conveys or retires renewable electricity or RECs to the benefit of another party, and for supply is a

quarter of renewable electricity generation from a particular generating facility. Each occurrence (the presence or absence of an attribute) is given equal weight in the sample evaluation, regardless of the size of the transaction.

If the Auditor elects to utilize sampling techniques rather than test 100% of the population, they must first ascertain the population size. The population size is defined in terms of the number of sampling units. If the population is greater than or equal to 2,000 transactions, the Auditor will utilize Table A-1 in Appendix A of the AICPA Audit Guide on Audit Sampling. The Auditor will determine the sample size based on 5% risk of overreliance, tolerable deviation rate of 10% and expected deviation rate of 3%. If the population is less than 2,000 transactions, then the Auditor will utilize the table below to determine the appropriate sample size.

Population	Sample Size
1-19	Same as population size
20-25	19
26-30	21
31-40	25
41-50	28
51-60	31
61-70	34
71-80	36
81-90	37
91-100	39
101-120	42
121-140	44

Population	Sample Size
141-160	45
161-180	47
181-200	48
201-300	52
301-400	54
401-500	56
501-600	57
601-700	58
701-1000	59
1001-1999	60
2000+	See preceding paragraph

The table above was created by using statistical attribute sampling software using the above guidance.

Once the appropriate sample size has been determined, the sample selection should be made on a random basis with a random number generator or similar process as the preferred approach. Other sample selection methods (e.g., systematic), are acceptable, provided the resultant selection is ultimately random in nature (e.g., each member of the population has an equal chance of being selected). In any event, no more than 50% of the selected transactions may relate to any one month unless more than 50% of the population relates to the same month (in which case this should be included in the notes section of the applicable area of the agreed upon procedures report).

Once testing is complete, the Auditor must evaluate the results of the testing to ensure the objectives of the test were met. If a greater number of deviations are found than were planned for, then the test objective has not been met and there is a high risk that the deviation rate in the population exceeds the tolerable deviation rate. If the number of deviations noted in the initial sample selection exceeds 3%, then an additional sample must be selected. The additional sample should equal the lesser of the initial sample size or the remaining items in the population. Once the additional sample is tested, if the total number of deviations is less than 3% of the total

expanded sample (sum of initial sample and additional sample), no further test procedures are necessary. If after expanding the sample, the total number of deviations exceeds 3% of the total expanded sample, please contact CRS for additional guidance.

12. Tests of Attributes

When performing the procedures described in the Protocol, it is important that the Auditor understand the objectives and nature of the tests to be performed. Each of the procedures addressed in Section III is designed to test specific attributes, and the objectives of the procedures are noted at the beginning of each testing section. Each transaction or sampling unit may need to be tested for multiple attributes and any exception will need to be evaluated in accordance with the guidance noted above in Use of Sampling Techniques. Auditors who do not understand the objectives and nature of the tests to be performed should contact Green-e® Energy staff for clarification.

13. Principal Testing to Be Performed

The principal testing to be performed by the Auditor will be reading, vouching, comparing and recalculating information provided to the Auditor by the Participant. See Section III of the Protocol for specific tests to be performed.

14. Applying General Procedures to Specific Circumstances

This document provides guidance and specific examples of the procedures to be performed in providing CRS with assurances as to the accuracy and completeness of Participants' Annual Verification Submissions to CRS. The nature and complexity of supply and sale transactions differ among companies participating in Green-e® Energy. Additionally, accounting systems and transaction data structures of each of the Participants will vary along with the types of information and reports internally available. Accordingly, the following requirements described in Section II and III of the Protocol are not intended to be all inclusive, but rather represent the minimum standards to be applied in performing tests of the documentation trail associated with the information submitted to CRS by the Participants. Judgment will need to be applied in order to execute the agreed-upon procedures engagement under each specific circumstance.

III. SPECIFIC AUDIT REQUIREMENTS

Section III directs the Auditor to perform a number of procedures for the following purposes listed below, and to prepare an Agreed-Upon Procedures Report.

- Test electricity and REC supply;
- Verify eligibility of the renewable MWh in products;
- Test renewable MWh sales;

- Verify Prospective and Historic Product Content Labels as applicable;
- Verify balance of supply and sales;
- Substantiate that Participant made no specific purchases and/or generation of nuclear energy for the Green-e® Energy certified product; and
- Verify completeness of verification submittal.

Additional procedures for renewable energy products wholly or partially supplied by RECs:

- Verify that the electrical energy associated with RECs was delivered into the electric power system or consumed at the site of generation by a grid-connected end-user of electricity and was not marketed or otherwise represented as renewable electricity.

Additional procedures for certified Green Pricing and Competitive Electricity products:

- Verify sales by distribution utilities if applicable.

Additional procedures for certified Green Pricing products:

- Verify that product pricing is based on cost-based rates; and
- Verify that during the RY being verified the utility was in compliance with rules imposed on the Green Pricing program by the utility’s oversight body.

General Notes on Performing the Audit and Preparing the Agreed-Upon Procedures Report

- The Agreed-Upon Procedures Report must be produced by specifically responding to each review step in the Protocol on page 14 through the end of Section III on page 42. Each review step for the Auditor is followed by a box as shown below:

Step III.x.x was performed: <input type="checkbox"/> Yes. <input type="checkbox"/> No. <input type="checkbox"/> N/A. Exceptions, Notes, Reason for “No” or “N/A”:
--

- Each review step is numbered. This Section of the Protocol is Section III, so the first step for Worksheet 1 review is “III.1.1”. In the box that corresponds to each review step, the Auditor must check one of the three checkboxes indicating whether the step was completed as written or whether the step did not apply. Also, the **Auditor must provide explanation of any exceptions, any notes on how the Auditor’s review differed from the specified instructions, and any reasons that “N/A” was checked because the step did not apply.**
 - Once the Auditor has responded to each review step, the Auditor must submit the report to Green-e® Energy through the verification software **in PDF format**. A scan of a printout is acceptable, as is a PDF generated with electronic signatures. Do not mail a printout of the full report to CRS.
- If review of documents provided by Participant and the review of this Protocol lead you to believe that certain data requests in the verification software are applicable to the Participant’s sales of a Green-e® Energy certified product despite being filled in as ‘Not

Applicable', not being filled in, or otherwise omitted by the Participant, note this in an Additional Auditor Notes field at the end of a relevant audit section.

- c. **If Green-e® Energy staff find that the Agreed-Upon Procedures Report is not completely filled out, the Participant's Annual Verification Submission will not be considered complete until the Agreed-Upon Procedures Report is satisfactorily revised to reflect that the full audit was conducted in accordance with this Protocol. Auditors that do not provide a satisfactory Agreed-Upon Procedures Report may be barred from performing future Green-e® Energy audits, at the sole discretion of Green-e® Energy staff. For Auditors placed on probation, should the quality of the subsequent year's Agreed-Upon Procedures Reporting not improve, the Auditor may be deemed unacceptable to perform the Green-e® Energy Annual Verification Audit thereafter.**

[Insert letterhead graphic, or delete this text if printing on letterhead]

Independent Practitioner’s Report on Applying Agreed-Upon Procedures

To the [Board of Directors or Other Highest Oversight Body of Participant Company] of [Participant Company for which Audit was Performed] and the Center for Resource Solutions

We have performed the procedures enumerated below, on the compliance of the annual reporting requirements of the Center for Resource Solutions’ Green-e® Energy program of [Participant Company for which Audit was Performed] as for the year that ended December 31, 2022. The [Participant Company for which Audit was Performed]’s management is responsible for the Company’s compliance with the annual reporting requirements of the Center for Resource Solutions’ Green-e® Energy program.

[Participant Company for which Audit was Performed] has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance of the annual reporting requirements of the Center for Resource Solutions’ Green-e® Energy program. The Center for Resource Solutions has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

[Describe procedures and findings]

[Describe procedures and findings]

We were engaged by [Participant Company for which Audit was Performed] to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance of the annual reporting requirements of the Center for Resource Solutions’ Green-e® Energy program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to the Company and the Center for Resource Solutions.

We are required to be independent of [Participant Company for which Audit was Performed] and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

[Add any additional paragraph(s) to describe other matters.]

This report is intended solely for the information and use of the Center for Resource Solutions (the specified parties) and is not intended to be and should not be used by anyone other than those specified parties.

[Firm's Signature]

[Location of Firm (City, State)]

[Report Date]

15. Supply and Supporting Documentation

Applicability and Intent of the Section

All Green-e® Energy Participants with certified sales in 2022 must show that they have purchased, brokered or generated enough renewable MWh to support their certified sales, verify eligibility of facilities supplying renewable MWh to Participant, and provide data to prevent double counting of renewable MWh by certain purchasers of electricity that has been separated from RECs.

Background and Important Reminders for the Section

- Supply that has already been allocated to prior RY sales, even if it meets the 21-month generation period of eligibility for RY2023, should not be listed. Supply reported as eligible on the Participant's prior RY's software submission may only be listed in the software system for RY2023 if that supply was not allocated to sales in the prior RY. Eligible carryover are excess MWh listed in the supply section of RY2022 but not sold in wholesale or retail sales. The facilities that generated eligible carryover should be listed in RY2023's Facility Information section under a given facility's supply details.
- A number of audit steps will require you to review attestations and/or Tracking System Reports. It may save time during the audit to conduct all steps pertaining to attestations during a single review of all attestations rather than reviewing all attestations once per audit step and therefore reviewing all attestations multiple times. All attestations and Tracking System Reports are available under their respective sections and also under Audit Participant Data >> View or Download Supporting Documents.
- All data, attestations and other supporting documents are stored in the online verification software system. For many audit steps, you may want to have multiple web browser windows open with your client's data submission available, so that you can flip between screens without having to navigate back and forth between screens.
- EIA (Energy Information Administration) numbers for generation facilities should be the Plant Code or Facility ID number, and not the Utility ID number; the EIA assigns unique numbers for both.
- In some cases, a facility may have registered in a tracking system partway through 2022, such that part of the generation was not issued RECs in a tracking system and some was issued RECs in a tracking system. In these cases, treat the generation from the period prior to joining a tracking system as one facility and the generation from the period after joining the tracking system as separate facilities for the purposes of Steps III.1.7-13 and III.1.19–20.

Software System Pages needed:

- Facility Information table (Audit Participant Data>>View Participants Data>>Supply, also available in the “View All” table, Audit Participant Data>>View Participants Data>>View All)
- Generation Information table (Audit Participant Data>>View Participants Data>>Supply>>View Generation; accessed by clicking on “View Generation” on the Facility Information table)
- Supporting Documents (Audit Participant Data>>View or Download Supporting Documents) to view all submitted Supporting Documents, or to view Supporting Documents for specific facilities go to (View Participants Data>>Supply>>View Generation>>Supporting Documents)
- Participant’s Products, Notes & Customers (Audit Participant Data>>Participant’s Products, Notes & Customers)

Audit Procedures for the Section

1. Obtain from the Participant:

- if the Participant sold any Green-e® Energy certified products in the year prior to the current Reporting Year (RY), obtain the completed Annual Verification Submission from that prior RY
- contracts or other company records that provide information on the name and other identifying characteristics of the generating facility, the amount of renewable MWh purchased/generated from it, the date of generation, and the wholesale supplier from which the MWh were purchased if applicable
- copies of meter readings and the most recent meter certifications for all generators listed that the Participant owns that are supplying MWh toward Green-e® Energy certified sales in the RY being verified
- any documentation of Low-Impact Hydropower Institute (LIHI) certification for U.S. hydroelectric facilities if certification is not listed on the LIHI website
- any documentation of EcoLogo certification for Canadian hydro facilities if certification is not listed on the EcoLogo website
- log-in information for the Participant’s accounts in all Tracking Systems (unless the Participant will be logging in and guiding you through their accounts). All Participants that purchased and sold RECs that are tracked in a tracking system must have their own tracking system account. In certain circumstances, Green-e® Energy staff may allow RECs to be retired for a certified retail product in the tracking system account of a different Green-e® Energy participant rather than the account of the participant offering the retail product. **Participants must receive approval from Green-e® Energy staff to qualify for this exception.**

Step III.1.1 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”:

1. Step was not performed because management indicated the program did not exist.
2. In RY2022, the Company contracted with one generating facility, City of Corcoran, from which it purchased its RECs. CleanPowerSF provided WREGIS tracking system reports for the facility.
3. Not applicable due to the generator not being owned by CleanPowerSF and the generator being a “solar” resource type. No exceptions were noted.

4. Step was not performed because the generating facility is not a Low-Impact Hydropower Institute.
5. Step was not performed because the generating facility was not a Canadian hydro facility.
6. CleanPowerSF provided Crowe with a walkthrough of its WREGIS Tracking System account.

2. For every renewable electricity or REC purchase transaction listed in the supply section of the verification software system, the Participant must have documentation demonstrating the transfer of ownership of renewable MWh from generator through to Participant, even if ownership of the REC has passed through many parties before reaching the Participant. If the Participant is the generator, Participant must still supply attestations for the amount of generation they are claiming toward sales this RY. Note if the Participant has not supplied attestations in a manner consistent with Appendix D, which describes which documentation must be supplied in various scenarios. If any renewable electricity or REC purchase transaction is missing proof of supply delivery documentation, this step cannot be completed and you may not submit this Agreed-Upon Procedures document to Green-e® Energy staff. Participants offering certified broker products will not have taken ownership of renewable MWh used to substantiate certified sales; regardless, attestations must still be supplied in a manner consistent with Appendix D. Note any exceptions.

Step III.1.2 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": Crowe observed the downloadable CRS list and noted that the City of Corcoran of the CleanPowerSF's facility is included on this list. No exceptions were noted.

3. All facilities on the Facility Information table (Audit Participant Data>>View Participants Data>>Supply) must be registered in an approved tracking system unless:
- The entire facility has an aggregated nameplate capacity less than or equal to 10 MW, or
 - The facility is located on property owned by the retail electricity user claiming the RECs/renewable energy or has a "direct-line connection," that user is claiming all RECs generated by the facility during the period of certification, and that all generation is validated by attestations and 3rd party verification records, or
 - The Participant's total certified sales volume is less than or equal to 10,000 MWh for that reporting year. In this case, another tracking system account holder must retire supply on behalf of the Participant's certified sales, or
 - The facility (or Participants) using output from the facility in Green-e® Energy certified transactions provides to CRS an independent 3rd party verification of the facility, including, but not limited to, its total output and sales agreements, to verify no double selling has occurred, in accordance with Green-e® Energy verification procedures.

Participants offering a certified broker product must report only facilities tracked in tracking systems. Renewable MWh from untracked facilities, including those meeting one or more of the criteria above, cannot be used to substantiate certified brokered transactions. Note any exceptions.

Step III.1.3 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": Crowe observed that the City of Corcoran generating facility is registered in the WREGIS Tracking System.

4. For all facilities on the Facility Information table that have “No” listed under “Approved Tracking Attestation” and that have a tracking system name under “Tracking System,” check that each such facility has submitted a tracking attestation via the online form by emailing Green-e® Energy staff at verification@green-e.org. Alternatively, the Participant may upload a corresponding Generator and/or Wholesale attestation or Tracking Attestation confirmation email to the software system. This can be checked through the aggregate “Supporting Documents” page (Audit Participant Data>>View or Download Supporting Documents) for all facilities or through the Generation Information table for an individual facility. Note any exceptions. Tracked facilities must submit a Tracking Attestation via the online form found at green-e.org/programs/energy/documents or a combination of Generator, Wholesale and/or Small Generator Attestations showing the full chain of custody; remind Participant of this requirement if any facilities are noted in this step.

Step III.1.4 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: The City of Corcoran facility has “Yes” listed under “Approved Tracking Attestation” and the facility is registered in the WREGIS Tracking System.

5. For all attestations, only official Green-e® Energy forms with a modification date of January 2008 or later (as listed in the lower left of each page) will be accepted. Current versions for comparison are available at <https://www.green-e.org/programs/energy/documents>. For tracking attestations, Participants must submit via the online form that can be found by following the aforementioned link; PDF versions of the tracking attestation uploaded to the verification software will not be accepted by Green-e® staff. Note any exceptions.

Step III.1.5 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: Crowe observed the City of Corcoran facility was included on the CRS downloadable list of facilities with approved tracking attestations. This means that the tracking attestations provided to CRS were acceptable and follows these guidelines. No exceptions were noted.

6. For all U.S. facilities with Hydro as a resource type, on the Facility Information table, check that the facility is listed on the Low-Impact Hydropower Institute website, at: <http://www.lowimpacthydro.org/cf.aspx>. Note any exceptions. Check that the date of LIHI certification is on or before the first generation date of all renewable MWh being claimed from a LIHI certified facility, and that the expiration date of LIHI certification (typically 5 years after the date of certification) is after the last generation date on such renewable MWh. Note any exceptions.

Step III.1.6 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: None of the facilities listed on the Facility Information table are “Hydro” resource type.

7. For each facility without a Tracking System name on the Facility Information table, check that the facility was not registered in a tracking system during the period of generation claimed as supply. Use the following map to determine the applicable tracking system: <https://resource-solutions.org/wp-content/uploads/2018/02/Tracking-System-Map.png>. Check the following tracking system generator lists:

ERCOT: <https://www.texasrenewables.com/publicReports/rpt1.asp>

MIRECS: <https://portal2.mirecs.org/myModule/rpt/myrpt.asp?r=111>

M-RETS: <https://app.mrets.org/reports/public/projects>

NAR: <https://narenrenewables2.apx.com/myModule/rpt/myrpt.asp?r=111>

NCRETS: <https://portal2.ncrets.org/myModule/rpt/myrpt.asp?r=111>

NE-GIS: <https://www1.nepoolgis.com/myModule/rpt/myrpt.asp?r=111>

NYGATS: https://nygats.ny.gov/ng/Report/getdto_view_Report_PublicProjectsAll

PJM-GATS: <https://gats.pjm-eis.com/gats2/PublicReports/RenewableGeneratorsRegisteredinGATS>

WREGIS: <https://portal2.wregis.org/myModule/rpt/myrpt.aspx?r=111>

You may need to click through several screens or perform a search within the public report. Search individually by name, EIA plant ID #, and any other identifying characteristics. List any facilities that appear on one of the above sites and contact the Participant about providing a Tracking System Report unless tracked in M-RETS, NAR or PJM-GATS.

For facilities identified through this step as being in a Tracking System during the period of claimed generation, facility's Tracking ID must be added to Participant's Facility Information table.

Once a Tracking System Report is obtained for the supply, apply Step III.1.12 to the supply and Step III.1.11 to the Tracking System Report. If MWh from facility identified as being in a Tracking System were purchased by Participant in a Green-e® Energy certified wholesale transaction, then in some cases, a Tracking System Report is necessary; consult Section III of Appendix F.

Step III.1.7 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": The City of Corcoran facility listed in the Facility Information Table is registered in the WREGIS tracking system.

Steps III.1.8 – III.1.13 do not need to be performed for certified broker products. Auditors should instead perform Step III.1.34 for certified broker products.

8. For each facility that is not in a Tracking System, if the Participant purchased the MWh from the generator or is the owner of the generating facility, examine the Generator Attestation or Small Generator Attestation for each purchase and/or amount of generation recorded on the respective Generation Information table. If the Participant owns the generation facility, Participant is still required to supply a Generator Attestation or Small Generator Attestation listing Participant as Seller and as Purchaser.
 - Use Appendix D for general guidance on attestation types and chain of custody documentation.
 - From the attestation, note all facilities that have a First Operation Date prior to 1/1/2008, and all facilities that list any date under Date of Repowering or Upgrade.
 - Confirm that the generating facility name, generator location (state), EIA or QF ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on the Generator Attestation.

- If the fuel/resource type is biomass-based, check that either “Gaseous Biomass” is entered as the resource type in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or “Non-gaseous Biomass” is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Confirm that Section IV of the Generator Attestation, “Additional statement required for and applicable to biomass facilities only,” has been completed.
- Note if the Participant is not named in these documents as the Purchaser of the renewable MWh.
- Confirm that the date of generation listed in the Generation Information table matches what is listed in Generator Attestation or Small Generator Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in “MWh” column in the Generation Information table. If the Participant completed the “MWh listed on attestation” column in the Generation Information table, then the MWh volume listed on the attestation must match this value.
- In the Declaration Section of the attestation (Section III), confirm that if the “renewable electricity (electricity bundled with renewable attributes)” box is marked, then “Elec” is listed in Facility Information table. If “renewable attributes only” is marked, confirm that “REC” is listed in the Facility Information table.
- Confirm that the “No” box is checked in the cap-and-trade section of the Generator Attestation (Declaration, Section III). If the “Yes” box is checked, note the cap-and-trade program, refer Participant to footnote 21 of the Standard for Canada and the US and contact Green-e® Energy staff immediately.
- Confirm that each attestation is signed by an agent of the Seller.
- Confirm that the entity listed under “If Seller is providing only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity, please write the name of the utility or load-serving entity here” on the attestation matches the entity listed in the Facility Information table.
- For all facilities listing a resource type of Non-Gaseous Biomass, check to see if the Participant has completed and uploaded a “Non-Gaseous Biomass Generator Attestation for Electricity and RECs” appended with other facility attestation documents.
- Note any exceptions.

Step III.1.8 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: The City of Corcoran facility listed in the Facility Information Table is registered in the WREGIS tracking system.

9. For each facility that is not in a Tracking System, if the Participant purchased renewable MWh from another Green-e® Energy Participant in the form of a Green-e® Energy certified wholesale product, examine the Wholesale Attestation for each purchase and/or amount of generation recorded on the Facility Information table. If “Yes” is indicated for “Selling as Green-e® Energy certified Wholesale?” in the rightmost column of the sales table on the Wholesale Attestation that also lists the Participant as the purchaser, check that the Seller is listed in Appendix G. If the Seller is listed in Appendix G, then the Wholesale Attestation is the only document needed for the chain of custody for the renewable MWh listed on the attestation. If the Seller is not listed in Appendix G, or if “No” is indicated for “Selling as

Green-e® Energy certified Wholesale?” in the rightmost column of the sales table on the Wholesale Attestation, apply Step III.1.10 to the supply listed on the attestation instead of this Step III.1.9.

- Use Appendix D for general guidance on attestation types and chain of custody documentation.
- From the attestation, note all facilities that have a First Operation Date prior to 1/1/2008, and all facilities that list any date under Date of Repowering or Upgrade.
- Confirm that the Wholesale Attestation names the Participant as the purchaser of the RECs or renewable electricity.
- Confirm that the generating facility name, facility ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on the Wholesale Attestation.
- If the fuel/resource type is biomass-based, check that either “Gaseous Biomass” is entered in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or “Non-gaseous Biomass” is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass.
- For all facilities listing a resource type of Non-Gaseous Biomass, check to see if the Participant has completed and uploaded a “Non-Gaseous Biomass Generator Attestation for Electricity and RECs” appended with other facility attestation documents.
- Confirm that the date of generation and volume of MWh in the Generation Information table match what is listed in the Wholesale Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in the Generation Information table.
- In the Declaration Section of the Wholesale Attestation (Section II), confirm that if the “electricity bundled with renewable attributes” is marked, then “Electricity” is listed in the Purchase type column of the Facility Information table. If “renewable attributes only” is marked, confirm that “REC” is listed in the Facility Information table.
- Confirm that each attestation is signed by an agent of the Seller.
- Note any exceptions.

Step III.1.9 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: The City of Corcoran facility listed in the Facility Information Table is registered in the WREGIS tracking system.

10. For each facility that is not in a Tracking System, and for which the Participant purchased renewable MWh in the form of a non-Green-e® Energy certified wholesale product, examine the Wholesale Attestation(s), and Generator Attestation for each purchase and/or amount of generation recorded on the Generation Information table. If “No” is indicated, or the field is blank, for “Selling as Green-e® Energy certified Wholesale?” in the rightmost column of the sales table on the Wholesale Attestation that lists the Participant as the purchaser, complete this Step III.1.10. If “Yes” is indicated for “Selling as Green-e® Energy certified Wholesale?” in the rightmost column of the sales table on the Wholesale Attestation, complete Step III.1.9 instead.
 - Use Appendix D for general guidance on attestation types and chain of custody documentation.

- From the attestations, note all facilities that have a First Operation Date prior to 1/1/2008, and all facilities that list any date under Date of Repowering or Upgrade.
- Trace and confirm complete documentation of the chain of custody of the renewable MWh:
 - Obtain a completed and signed Wholesale Attestation that lists the Participant as the purchaser and the Seller as the entity listed as the Supplier in the Facility Information table.
 - Obtain one or more completed and signed Wholesale Attestations, one for each transfer of ownership of the renewable MWh from the generator, all intermediaries, and the Participant. Each purchaser named on the preceding attestation must be the seller on the next attestation, until the Participant is listed as the purchaser on the final attestation.
 - Obtain a completed and signed Generator Attestation from the generator that names the seller in the last Wholesale Attestation as the purchaser of the renewable MWh.
- Confirm that the generating facility name, facility ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on each Wholesale Attestation and the Generator Attestation.
- If the fuel/resource type is biomass-based, check that either “Gaseous Biomass” is entered in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or “Non-gaseous Biomass” is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Confirm that Section IV of the Generator Attestation, “Additional statement required for and applicable to biomass facilities only,” has been completed.
- For all facilities listing a resource type of Non-Gaseous Biomass, check to see if the Participant has completed and uploaded a “Non-Gaseous Biomass Generator Attestation for Electricity and RECs” appended with other facility attestation documents.
- Confirm that the generator location (state or province) listed on the Facility Information table matches the Generator Attestation.
- Confirm that the date of generation and volume of MWh listed in the Generation Information table match what is listed in each Wholesale Attestation and the Generator Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in the Generation Information table.
- For the Wholesale Attestation that names the Participant as the purchaser, in the Declaration Section of the Wholesale Attestation (Section II), confirm that if the “electricity bundled with renewable attributes” is marked, then “Electricity” is listed in the Purchase Type column of the Facility Information table. If “renewable attributes only” is marked, confirm that “REC” is listed in the Facility Information table.
- Confirm that the “No” box is checked in the cap-and-trade section of the Generator Attestation (Declaration, Section III). If the “Yes” box is checked, note the cap-and-trade program, refer Participant to footnote 21 of the Standard for Canada and the US and contact Green-e® Energy staff immediately.
- Confirm that each attestation is signed by an agent of the Seller.

- Confirm that the entity listed under “If Seller is providing only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity, please write the name of the utility or load-serving entity here” on the Generator Attestation matches the entity listed as the Entity Purchasing Electricity in the Facility Information table.
- Note any exceptions.

Step III.1.10 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: The City of Corcoran facility listed in the Facility Information Table is registered in the WREGIS tracking system.

11. Examine each of the Participant’s Tracking System Reports and for all MWh sold from each facility in a Tracking System, as indicated by a valid Tracking System name appearing on the Facility Information table for the facility or as identified in Step III.1.7, perform the following steps. For guidance on what documentation is appropriate if a question arises, refer to Appendices D and E, covering attestations and tracking system reports, respectively.

Participants do not need to upload tracking system reports for facilities tracked in M-RETS, NAR or PJM-GATS to the verification software, and auditors have the option of performing the checks below by logging into the Participant’s tracking system account(s). However, auditors may still need tracking system reports if they don’t have direct access to the Participant’s tracking system account(s) or if the Participant is reporting a large number of facilities in the Supply section of the verification software. Accordingly, the Participant must be able to provide auditors tracking system reports for M-RETS, NAR and PJM-GATS upon request.

Facility Information table

- Confirm that the following information on the Facility Information table corresponds to what is listed in the Tracking System or Tracking System Report: generating facility name (Facility), facility ID number (Tracking System ID), and fuel/resource type (Resource Type). Note any exceptions. ERCOT Tracking System Reports list only a facility’s ID number and not its name; you do not need to note this as an exception.
- Review the facility online date listed in the Tracking System or Tracking System Report and note all facilities that have a First Operation Date prior to 1/1/2008.
- If the fuel/resource type listed in the Tracking System or Tracking System Report is biomass-based, check that the fuel/resource type matches the corresponding Resource Type on the Facility Information table according to the following breakdown: “Gaseous Biomass” includes landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases; “Non-gaseous Biomass” includes wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass.

Generation Information table

- Confirm that the date of generation listed on the Generation Information table for each facility (Audit Participant Data>>View Participants Data>>Supply>>View Generation; accessed by clicking on “View Generation” on the Facility Information table) matches what is listed in the Tracking System or Tracking System Report, and that the corresponding volume of MWh on the Generation Information table is less than or

equal to what is listed in the Tracking System or Tracking System Report in aggregate for that month (in the case of ERCOT, confirm by quarter of generation).

- For facilities with “Yes” under the “Approved Tracking Attestation?” column on the Facility Information table, confirm that the date of generation listed in Month/Quarter and Year on the Generation Information table falls between the Start Date and Exp. Date listed on that facility’s row on the downloadable list of approved facilities on the Audit Protocol and Training page within the verification software.
- If a facility is in a Tracking System for the period of generation listed on the Generation Information table, but the Tracking System column on the Facility Information table does not show a tracking system name, the Participant will still have to provide a valid Tracking System Report for the generation and/or a login to their Tracking System account.
- Confirm that the MWh listed under “Total Generation Volume (MWh)” on the Facility Information table for tracked facilities were retired or transferred to another account holder according to the Tracking System or Tracking System Reports. “Pending” or “Active” transactions are not acceptable. Confirm that the “Retirement Reason” or “Memo” field of each retirement includes, at minimum, the terms “Green-e Energy” and “2022”. See Appendix F for required Tracking System memo language for each Tracking System.
- Participants may provide the Serial Numbers of RECs in Tracking Systems, in the Generation Information table. Providing serial numbers is an optional step in the software system, but if this information may be useful in conducting the audit if it is provided. Comparison of provided serial numbers to Tracking System Reports is not required under this Protocol.

General

- Note if Participant is not named as the owner of the Tracking System account that generated the Tracking System Report. If Participant is not named as the owner of the account, note whether Participant is named as the retiree or transferor of the amount of MWh on the Tracking System Report. All Participants that purchased and sold RECs that are tracked in a tracking system must have their own tracking system account. In certain circumstances, Green-e® Energy may allow RECs to be retired for a certified retail product in the tracking system account of a different Green-e® Energy participant, rather than the account of the participant offering the retail product. **Participants must receive approval from a Green-e® Energy representative to qualify for this exception.**
- If Participant is not named as the owner of the Tracking System account that generated the Tracking System Report, and the Participant has not received approval from Green-e® staff for RECs to be retired in the tracking system account of a different Green-e® Energy participant, Participant must supply chain of custody documentation back to the point of retirement. Therefore, note whether Participant has provided one or more completed Wholesale Attestations that match the retirement and that document the chain of custody starting from REC retirement on the Tracking System Report.
- Log into Participant’s corresponding Tracking System account, or view an employee of Participant accessing the account, and compare each Tracking System Report to data

in Participant's corresponding Tracking System account. If facilities are tracked in M-RETS, NAR or PJM-GATS, this check may be skipped if the Participant did not provide tracking system reports.

- The Participant does not need to provide Tracking System documentation showing transfer of the RECs into Participant's account.
- Note any exceptions discovered at any point during this step.

Step III.1.11 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A":

Facility Information Table:

1. Crowe observed that the identifying information for the City of Corcoran facility listed on the Facility Information table corresponds to what is listed on CleanPowerSF's WREGIS Tracking System account. No exceptions were noted.
2. Crowe observed the facility online date listed on CleanPowerSF's WREGIS Tracking System account and observed that the City of Corcoran facility listed by CleanPowerSF have a First Operation Date after January 1, 2007.

Generation Information Table:

1. Crowe observed that the dates of generation listed on the Generation Information table for the City of Corcoran reported generating facility matches what is listed on CleanPowerSF's WREGIS Tracking System account, and that the corresponding volume of MWh on the Generation Information table is equal to what is listed on CleanPowerSF's WREGIS Tracking System account in aggregate.
2. Crowe observed that the Company indicated "Yes" under the "Approved Tracking Attestation" column on the Facility Information table for the City of Corcoran reported facility. Therefore, for the facility that indicates "Yes" Crowe observed that the date of generation listed in Month/Quarter and Year on the Information table falls between the Start Date and Expiration Date listed for that facility on the downloadable list of approved facilities that is located on the Audit Protocol and Training page within the verification software.
3. Procedure 3 under "Generation Information table" is not applicable because CleanPowerSF did fill in a tracking system name under the Tracking System column of the Facility Information table for all facilities.

General:

1. Crowe observed that CleanPowerSF is named as the owner of the Tracking System account that the Company provided us access and walkthrough instructions.
2. Crowe observed that none of the CleanPowerSF supply was listed as "Pending" or "Active" transactions in the Tracking System.

12. For all facilities that have "No" listed under "Approved Tracking Attestation" and that have a tracking system name under "Tracking System" and for which Participant submitted Generator, Wholesale or Small Generator Attestations (this includes those facilities identified in Step III.1.4 as using Generator, Wholesale or Small Generator Attestation), AND for all facilities identified in Step III.1.7 as being in a tracking system, AND for facilities that have "Yes" listed under "Approved Tracking Attestation" and that Participant purchased as a Green-e® Energy certified wholesale purchase and did not provide a Tracking System Report:
 - Use Appendix D for general guidance on attestation types and chain of custody documentation.

- From the attestations, note all facilities (and the corresponding dates) that have a First Operation Date prior to 1/1/2008, and all facilities that list any date under Date of Repowering or Upgrade.
- Trace and confirm complete documentation of the chain of custody of the renewable MWh:
 - Obtain a completed and signed Wholesale Attestation that lists the Participant as the purchaser and the Seller as the entity listed as the Supplier in the Facility Information table.
 - Obtain one or more completed and signed Wholesale Attestations, one for each transfer of ownership of the renewable MWh from the generator, all intermediaries, and the Participant. Each purchaser named on the preceding attestation must be the seller on the next attestation, until the Participant is listed as the purchaser on the final attestation.
 - Obtain a completed and signed Generator Attestation from the generator that names the seller in the last Wholesale Attestation as the purchaser of the renewable MWh.
 - If no Generator Attestation is provided, and the earliest Wholesale Attestation in the chain of custody both lists a Seller that is listed in Appendix G and indicates “Yes” under “Selling as Green-e® Energy certified Wholesale?” in the rightmost column of the sales table, then no attestation documents further up the chain of custody than such a Wholesale Attestation are necessary. This is because the upstream seller of a certified wholesale transaction will provide documentation further up the chain of custody.
- Confirm that the generating facility name, facility ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on each Wholesale Attestation and the Generator Attestation.
- If the fuel/resource type is biomass-based, check that either “Gaseous Biomass” is entered in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or “Non-gaseous Biomass” is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Confirm that Section IV of the Generator Attestation, “Additional statement required for and applicable to biomass facilities only,” has been completed.
- Confirm that the generator location (state or province) listed on the Facility Information table matches the Generator Attestation.
- Confirm that the date of generation and volume of MWh listed in the Generation Information table match what is listed in each Wholesale Attestation and the Generator Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in the Generation Information table.
- For the Wholesale Attestation that names the Participant as the purchaser, in the Declaration Section of the Wholesale Attestation (Section II), confirm that if the “electricity bundled with renewable attributes” is marked, then “Electricity” is listed in the Purchase Type column of the Facility Information table. If “renewable attributes only” is marked, confirm that “REC” is listed in the Facility Information table.

- Confirm that the “No” box is checked in the cap-and-trade section of the Generator Attestation (Declaration, Section III). If the “Yes” box is checked, note the cap-and-trade program, refer Participant to footnote 21 of the Standard for Canada and the US and contact Green-e® Energy staff immediately.
- Confirm that each attestation is signed by an agent of the Seller.
- Confirm that the entity listed under “If Seller is providing only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity, please write the name of the utility or load-serving entity here” on the Generator Attestation matches the entity listed as the Entity Purchasing Electricity in the Facility Information table.
- Note any exceptions

Step III.1.12 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: The City of Corcoran facility has “Yes” listed under “Approved Tracking Attestation” and the only facility is registered in the WREGIS Tracking

13. This Step III.1.13 applies to MWh for which no Tracking System Report is required. Use the Sampling Guidelines listed in Section II.11 of this Protocol to determine the appropriate sample size for the number of entries and apply this step for those entries in the sample. For this step, the sampling unit is purchases and/or generation quarters from a facility. Compare each selected item per the Generation Information and Facility Information tables to a copy of the billing invoice that contains information regarding renewable MWh purchased and/or generated, date of generation (the date of generation can be in terms of month/year), and resource type. Note, it may be necessary to also examine a copy of the contract or other documents to test this information (specify in the Auditor’s Agreed-Upon Procedures Report if the contract or other documents were used). Note any exceptions. This step is not necessary for purchases and/or generation for which a Tracking System Report was provided from Participant’s account or naming Participant specifically in the retirement reason / memo.

Step III.1.13 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: The City of Corcoran facility listed in the Facility Information Table is registered in the WREGIS tracking system and the Company provided tracking system reports.

Population Size (required, must fill in): N/A

Sample Size (required, must fill in): N/A

14. For all purchases sampled in Step III.1.13, examine the purchase date on each billing invoice. Report as an exception any purchases after June 1, 2023. For supply in a Tracking System reported toward RY2022 sales, if the Date of Submission to the Auditor (Reporting Tools>>Audit Status) is after June 1, 2023, also examine the date of transfer to the Participant in each Tracking System or Tracking System Report (this can be done in conjunction with Step III.1.11); if you find any transfers occurring after June 1, 2023, review the corresponding supply contract for the date of signature. If the date of signature is after June 1, 2023, note as an exception. If the Participant is submitting the Annual Verification Submission beyond the June 1, 2023 verification submission deadline, check **all** purchase dates (not just a sample) and **all** dates of REC receipt in Tracking Systems.

Step III.1.14 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: The City of Corcoran facility listed in the Facility Information Table is registered in the WREGIS tracking system and the Company provided tracking system.

15. Check that all facilities have a date on or after 1/1/2008 in the First Operation Date column of the Facility Information table. For all facilities with a date before 1/1/2008 in that column or with “Yes” in the Re-Powered column, check that there is a Repowering Letter signed by a Center for Resource Solutions employee on file with CRS, either uploaded by Participant in the verification software or otherwise indicated as approved in the verification software. If letter has been uploaded by Participant, confirm that information on the submitted letter agrees with corresponding facility information in the verification software system: Facility Name, First Operation Date, Re-Powered Date, and Resource Type. Note any exceptions.

Step III.1.15 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: Crowe observed the City of Corcoran generating facility listed on the Facility Information table has a First Operation Date that is after January 1, 2007.

16. For all facilities with a “No” under “Approved Tracking Attestation” in the Facility Information table with Gaseous Biomass or Non-gaseous Biomass listed as a resource type on the Facility Information table, examine the Biomass section of the attestation and note any biomass fuels that are not allowed under the Green-e® Renewable Energy Standard for Canada and the US, Section II.A.5. Be aware that the resource type “Gaseous Biomass” in includes landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, and that “Non-gaseous Biomass” includes wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Note any exceptions.

Step III.1.16 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: The City of Corcoran facility listed on the Facility Information table is in the WREGIS tracking system and is listed as a "solar" resource type and has "Yes" under "Approved Tracking Attestation".

17. For all facilities not in a Tracking System listing a resource type of Gaseous Biomass or Non-gaseous Biomass compare the generator’s name and location to the appropriate government database of renewable electricity generators. For US facilities, use the Form 860 database (available at: <https://www.eia.gov/electricity/data/eia860/>) to determine whether the biomass fuel is being co-fired with a non-eligible fuel as defined in the Green-e® Renewable Energy Standard for Canada and the US. For Canadian facilities, check the database of the Province of facility location. List biomass facilities that are labeled as co-firing or multi-fuel, or that do not appear in the most recent EIA Form 860 database or Provincial database, or do not have corresponding Co-firing Approval Letters uploaded into the verification software. Note any exceptions.

Step III.1.17 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: The City of Corcoran facility listed on the Facility Information table is in the WREGIS tracking system and is listed as a "solar" resource type.

18. For all facilities not in a Tracking System (even if EcoLogo certified) with a number greater than 5% in the “Co-Firing %” column, check that there is a Co-firing Letter signed by a Center for Resource Solutions employee on file with CRS, either uploaded by Participant in the verification software or otherwise indicated as approved in the verification software. If letter has been uploaded by Participant, confirm that the details of the letter correspond to facility information entered in the software system. If no letter was submitted, check that the Participant submitted a Tracking Attestation and Tracking Report to substantiate their

ownership of the facility's renewable MWh. The most common co-firing facilities are industrial facilities that burn Non-gaseous Biomass with fossil fuels (for example, pulp and paper mills). Note any exceptions.

Step III.1.18 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": The City of Corcoran facility listed on the Facility Information table is in the WREGIS tracking system and does not have a number in the "Co-Firing %" column.

19. If the Participant sold Green-e® Energy certified products in RY2021, and the purchases and/or generation reported as supply for RY2022 includes generation that occurred July 1, 2021, through March 31, 2022, verify that generation from that 9-month period was not claimed for sales made in RY2021 by reviewing the Participant's Annual Verification Submission from RY2021. If the facilities being reviewed are in tracking systems or were at the time of use in the prior RY, also check Tracking System Reports for the prior RY to check that the MWh reported as supply in RY2022 were not already retired for a purpose other than support of RY2022 certified sales. Note any exceptions.

Step III.1.19 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": Step was not performed because management indicated the program did not exist.

20. If the Participant's Checklist (Home>>Review Participant Data>>Participant's Products, Notes, Customers, and Additional Steps) denotes an electricity product by listing either Competitive Electricity, Utility Green Pricing, or Community Choice Aggregation (in some cases) in the Product Category Type field, examine the geographic location of facilities listed as supplying generation in the Facility Information table and verify that it meets the geographic eligibility requirements in sections IV.A and IV.B of the Green-e® Renewable Energy Standard for Canada and the US. Note any exceptions.

Step III.1.20 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": Crowe observed the geographic location of the facility listed and verified and the facility met the requirements set forth in Sections IV.A and IV.B of the Geographic Eligibility Requirements. No exceptions were noted.

21. For facilities located in Maine, note if the "Check box if sale is part of a Qualifying Facility (QF) contract" field on the Generation Attestation(s) is checked off. If so, note the date that the contract with the utility was initiated and if the facility is a Qualifying Facility (QF) under the Federal Energy Regulatory Commission.

Step III.1.21 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": None of the facilities listed on the Facility Information table are located in Maine.

22. For facilities located in Connecticut and where only RECs were purchased by the Participant, note if the Generation Attestation has the "Check box if sale is part of a Qualifying Facility (QF) contract" box checked off.

Step III.1.22 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": None of the facilities listed on the Facility Information table are located in Connecticut.

23. For facilities located in Arizona, verify that the facility does not appear in the Utility EPS/REST Compliance Reports of Arizona Public Service Company and Tucson Electric

Power Company for the calendar year of generation (<https://edocket.azcc.gov/search/docket-search/item-detail/19403>). If the facility does appear in the Utility EPS/REST Compliance Reports of Arizona Public Service Company and Tucson Electric Power Company, check table 1a. of that report to confirm that the Utility meets its required Compliance Measure targets with enough RES resources. Confirm that REST report subtracts out the MWh associated with RECs proposed for Green-e® Energy certification before total generation is reported. Confirm that REST report contains (e.g. in a table) a listing for each source of generation that clearly shows whether the RECs were used towards REST compliance. Confirm that REST Report includes a statement identifying the MWh that are subtracted out (identified above) and that those MWh were not counted towards REST compliance. (As an example: “Green Product sales are subtracted from total Renewable Generation, and do not count toward compliance with REST targets.”)

Step III.1.23 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: None of the facilities listed on the Facility Information table are located in Arizona.

24. Note any generators located in Texas that use renewable resources other than wind and were first operational on or after September 1, 2005.

Step III.1.24 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: None of the facilities listed on the Facility Information table are located in Texas.

25. Confirm that an appropriate amount of Compliance Premiums (CP) were retired in ERCOT based on the supply reported from all Texas non-wind generators. The Participant must provide Tracking System Reports and/or other documentation substantiating that the appropriate number of CP have been retired. Note any exceptions.

Step III.1.25 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: None of the facilities listed on the Facility Information table are located in Texas.

26. Note whether any facilities are located in Hawaii. Facilities in Hawaii are not eligible and should not be included in the Participant’s Green-e® Energy certified products.

Step III.1.26 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: None of the facilities listed on the Facility Information table are located in Hawaii.

27. If any hydropower supply is located in Canada, confirm that the facility was EcoLogo certified during the period of generation being claimed toward the RY being verified by checking the EcoLogo website, at: <https://spot.ul.com/main-app/products/catalog/?keywords=Renewable+Low-Impact+Electricity>. Note any exceptions. If the EcoLogo website does not list the supplying facility, request documentation from the Participant that shows that the hydropower facility is EcoLogo certified. Note any exceptions.

Step III.1.27 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: None of the facilities listed on the Facility Information table are located in Canada, nor is hydropower the resource type.

28. For facilities on the Facility Information table that are owned by the Participant and not tracked in a Tracking System, compare the MWh recorded as “Total Generation Volume (MWh)” on the Facility Information table to meter readings made by an independent third-party (such as a scheduling coordinator or a meter data management agent) at the generation side of the busbar. Agree the generator name and location to an attestation or to other documents such as the generator FERC registration or state operating permit that substantiates the name and type of generation facility. Also obtain from the Participant a copy of the most recent meter certification and note the date of the certification below. Note any exceptions.

Step III.1.28 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: None of the facilities listed on the Facility Information table are owned by CleanPowerSF.

29. If any Small Generator Attestations were supplied for a generator on the Facility Information table, compare each Small Generator Attestation and the respective small generator’s entry in the Generation Information table for the renewable MWh supplied to Participant. If the generation supplied is broken down by quarter in the Generation Information table and the attestation does not record generation by quarter:

- 2021 generation listed on the attestation should be listed as Q3/2021 in the Generation Table
- 2022 generation listed on the attestation should be listed as Q1/2022 in the Generation Table
- 2023 generation listed on the attestation should be listed as Q1/2023 in the Generation Table

If the generation supplied is broken down by quarter in the Small Generator Attestation and the corresponding generation on the Generation Information table is broken down by quarter, no further action is necessary for that attestation under this step.

Step III.1.29 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF did not provide any small generator attestations.

30. Obtain from the Participant a copy of the Green-e® Energy Attestation from Program Participant (which is Appendix H of the Getting Started Guide). Make sure this attestation is included with the final Annual Verification Submission. Note any exceptions.

Step III.1.30 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: Crowe obtained the Attestation from the verification software and observed that the attestation was included in the final Annual Verification Submission.

31. Check the Participant’s Products, Notes & Customers (Audit Participant Data>>Participant’s Products, Notes & Customers) for any additional audit steps to be performed. Describe here what steps were performed. Note any exceptions.

Step III.1.31 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": Crowe checked the "Additional Verification Steps Entered by Green-e Staff" section of the verification software system. No additional audit steps were listed.

32. For all facilities located in California, and for all facilities listed in documents uploaded under "California" on the "Special Cases" page that refer to California allowances, check that greenhouse gas allowances have been retired. The following options can demonstrate that allowances have been retired:

- For MWh from facilities that were not used in wholesale sales:
 - i. Confirm that RECs were retired in WREGIS and that the "CARB" retirement reason specifies "Green-e Energy RYXXXX," and any other applicable details as outlined in Appendix F;
 - ii. Check that there is an application to the California Air Resources Board (ARB) requesting allowance retirement for the MWh claimed from the facility uploaded under "Other Supporting Documents";
 - iii. Confirm that the application is for the correct number of MWh and that all facility information matches what has been reported under the Facilities table and on the WREGIS retirement report;
 - iv. Check that there is a response from the ARB confirming allowance retirement uploaded under "Other Supporting Documents" for the correct number of MWh from the facility; or
- For MWh from facilities that were used in wholesale sales:
 - v. Check that a completed "Green-e® Energy Attestation for the Retirement of California Greenhouse Gas Allowances" ("Allowance Attestation") was uploaded under "Other Supporting Documents" along with proof of retirement of allowances in the form of a retirement report from the Compliance Instrument Tracking System Service (CITSS);
 - vi. Confirm that the number of MWh and facility information on the Allowance Attestation matches the information on the Facilities table, and that the allowances retired in CITSS matches the allowances listed on the Allowance Attestation.

List all California facilities and all facilities for which California-related allowance documentation was uploaded under "Other Supporting Documents". Note any exceptions.

Step III.1.32 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for "No" or "N/A": Crowe observed CleanPowerSF reported the City of Corcoran facility was located in California. Crowe observed that the RECs were retired in WREGIS. No exceptions were noted.

33. For all facilities located in BC, AB, WA, ID, MT, OR, WY, CA, NV, UT, CO, AZ, or NM, confirm that the Participant has answered the "Is this facility directly importing electricity into

California?” question in the “Electricity/REC” section of the Facility Summary. If the question does not appear, note as an exception.

Step III.1.33 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: Crowe observed the City of Corcoran generation facility is located in California. Crowe observed that CleanPowerSF answered “Yes” to the question “Is this facility directly importing electricity into California?” No exceptions were noted.

34. For all facilities located in QC, check that greenhouse gas allowances have been retired. Since Quebec and California’s carbon markets are linked, it’s possible to use California allowances to satisfy this requirement. The following options can demonstrate that allowances have been retired:
- For MWh from facilities that were not used in wholesale sales:
 - i. Confirm that RECs were retired in WREGIS and that the “CARB” retirement reason specifies “Green-e Energy RYXXXX,” and any other applicable details as outlined in Appendix F;
 - ii. Check that there is an application to the California Air Resources Board (ARB) requesting allowance retirement for the MWh claimed from the facility uploaded under “Other Supporting Documents”;
 - iii. Confirm that the application is for the correct number of MWh and that all facility information matches what has been reported under the Facilities table and on the WREGIS retirement report;
 - iv. Check that there is a response from the ARB confirming allowance retirement uploaded under “Other Supporting Documents” for the correct number of MWh from the facility; or
 - For MWh from facilities that were used in wholesale sales:
 - v. Check that a completed “Green-e® Energy Attestation for the Retirement of California Greenhouse Gas Allowances” (“Allowance Attestation”) was uploaded under “Other Supporting Documents” along with proof of retirement of allowances in the form of a retirement report from the Compliance Instrument Tracking System Service (CITSS);
 - vi. Confirm that the number of MWh and facility information on the Allowance Attestation matches the information on the Facilities table, and that the allowances retired in CITSS matches the allowances listed on the Allowance Attestation.

Step III.1.34 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: None of the facilities listed on the Facility Information table are located in Quebec.

Step III.1.35 only needs to be performed for Participants offering a certified broker product

35. This step applies to all facilities reported by the Participant that are registered in approved Tracking System that is not M-RETS, NAR or PJM-GATS. Participant must provide a Tracking System Report reflecting the renewable MWh reported within the verification software exported from either the supplier's or the purchaser's Tracking System account. For guidance on what documentation is appropriate if a question arises, refer to Appendices D and E, covering attestations and Tracking System Reports, respectively. None of the checks below need to be performed for facilities tracked in M-RETS, NAR or PJM-GATS.

Facility Information table

- Confirm that the following information on the Facility Information table corresponds to what is listed on the Tracking System Report: generating facility name (Facility), facility ID number (Tracking System ID), and fuel/resource type (Resource Type). Note any exceptions. ERCOT Tracking System Reports list only a facility's ID number and not its name; you do not need to note this as an exception.
- Review the facility online date listed in the Tracking System or Tracking System Report and note all facilities that have a First Operation Date prior to 1/1/2008.
- If the fuel/resource type listed in the Tracking System or Tracking System Report is biomass-based, check that the fuel/resource type matches the corresponding Resource Type on the Facility Information table according to the following breakdown: "Gaseous Biomass" includes landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases; "Non-gaseous Biomass" includes wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass.

Generation Information table

- Confirm that the date of generation listed on the Generation Information table for each facility (Audit Participant Data>>View Participants Data>>Supply>>View Generation; accessed by clicking on "View Generation" on the Facility Information table) matches what is listed in the Tracking System or Tracking System Report, and that the corresponding volume of MWh on the Generation Information table is less than or equal to what is listed in the Tracking System or Tracking System Report in aggregate for that month (in the case of ERCOT, confirm by quarter of generation).
- For facilities with "Yes" under the "Approved Tracking Attestation?" column on the Facility Information table, confirm that the date of generation listed in Month/Quarter and Year on the Generation Information table falls between the Start Date and Exp. Date listed on that facility's row on the downloadable list of approved facilities on the Audit Protocol and Training page within the verification software.
- If a facility is in a Tracking System for the period of generation listed on the Generation Information table, but the Tracking System column on the Facility Information table does not show a tracking system name, the Participant will still have to provide a valid Tracking System Report for the generation and/or a login to their Tracking System account.
- Confirm that the MWh listed under "Total Generation Volume (MWh)" on the Facility Information table for tracked facilities were retired or transferred to another account holder according to the Tracking System or Tracking System Reports. "Pending" or

“Active” transactions are not acceptable. Confirm that the “Retirement Reason” or “Memo” field of each retirement includes, at minimum, the terms “Green-e Energy” and “2022”. See Appendix F for required Tracking System memo language for each Tracking System.

- Participants may provide the Serial Numbers of RECs in Tracking Systems, in the Generation Information table. Providing serial numbers is an optional step in the software system, but if this information may be useful in conducting the audit if it is provided. Comparison of provided serial numbers to Tracking System Reports is not required under this Protocol.

General

- If the Participant provides a Tracking System Report from the purchaser’s Tracking System account, all certified renewable MWh reported on the Facility Information table must be retired within the Tracking System following the retirement guidance found in Appendix F.
- If the Participant has their own account for the relevant Tracking System, verify that the RECs were transferred into the specified purchaser’s account.
- Note any exceptions discovered at any point during this step.

Step III.1.35 was performed: <input type="checkbox"/> Yes. <input type="checkbox"/> No. <input checked="" type="checkbox"/> N/A. Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF's product is not a certified broker product. Therefore, this step does not apply.

Additional Auditor Comments

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16. Green-e® Energy Certified Wholesale Sales

Applicability and Intent of the Section

This section applies to Participants that sold renewable MWh in Green-e® Energy certified wholesale transactions, with the intent of verifying certified sales made to other sellers of renewable MWh.

Background and Important Reminders for the Section

- In almost all cases, certified sales to any other Green-e® Energy Participant will be a wholesale sale and should be listed under the Wholesale Sales section; see Appendix G for a list of Participants taking part in Green-e® Energy in RY2022.
- Customers that are using the renewable energy and not reselling it are retail customers and should not be accounted for under Wholesale Sales.

Software System Pages needed:

- Wholesale Sales table (Audit Participant Data>>View Participant’s Data>>Wholesale Sales), also found on the “View All” table (Audit Participant Data>>View Participant’s Data>>View All)
- Wholesale Details table (Audit Participant Data>>View Participant’s Data >>Wholesale Sales>>Wholesale Details); accessed by clicking on “Details” on the Wholesale Sales table

Audit Procedures for Wholesale Sales

1. Obtain from Participant:

- Sales contracts with wholesale customers
- bills of sale or invoices for sales to wholesale customers
- any other company records that contain information on wholesale customers and their purchases of Green-e® Energy certified products

Step III.2.1 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: All of CleanPowerSF’s RY2021 sales were retail sales.

2. Using the Sampling Guidelines in Section II.11, select a sample of wholesale customers listed on the Wholesale Sales table and perform the following for each item. For this step, the sampling unit is an individual quarter/month of wholesale sale delivery to an individual customer from and individual facility. Compare each selected sampling unit to a copy of the corresponding billing invoice (e.g. the bill sent to the Participant’s customer) that contains information regarding generator name, MWh resold, date of generation, date of sale to wholesale customer, name of wholesale customer and resource type for the wholesale transaction to the customer (the date of generation can be in terms of month/year or quarter/year). Note, it may be necessary to also examine a copy of the contract or other documents to test the information (specify in the Agreed-Upon Procedures Report if the contract or other documents were used). Be aware that contracts may be written to cover multiple years of sales, so only compare 2022 sales and deliveries to wholesale sales information in the software system for multi-year contracts. For Participants sourcing from a facility that is registered in an approved electronic Tracking System (as indicated on the Facility Information table), a Tracking System Report can substitute for the billing invoice if it substantiates generator name, MWh resold, date of generation, date of sale to wholesale customer, name of wholesale customer, resource type and the fact that the sale was Green-e® Energy certified in the RY being verified (see Appendix F for acceptable ways that certification and RY can be indicated in each Tracking System). Note any exceptions.

Step III.2.2 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: All of CleanPowerSF’s RY2021 sales were retail sales.
 Population Size (required, must fill in):
 Sample Size (required, must fill in):

3. Compare customers listed in the Wholesale Sales table (Audit Participant Data>>View Participant’s Data>>Wholesale Sales) with an “N” under “Green-e® Energy Participant” to the list of Green-e® Energy Participants in Appendix G. Note any such customers on the Wholesale Sales table that have names similar to a company listed in Appendix G.

Step III.2.3 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: All of CleanPowerSF’s RY2021 sales were retail sales.

4. For facilities listed in Wholesale Details page that are in a Tracking System, check that the corresponding MWh were transferred to or retired in the Tracking System Reports on behalf of the corresponding customer. “Pending” or “Active” transactions are not acceptable. Note any exceptions.

Step III.2.4 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: All of CleanPowerSF’s RY2021 sales were retail sales.

Additional Auditor Comments

17. Green-e® Energy Certified Retail Sales

Background and Important Reminders for Retail Sales Review

- Companies listed in Appendix G are not retail customers. Sales to such companies should only be listed under Wholesale Sales.
- Each certified retail product appears on a single Retail Sales Detail page.
- Each Retail Sales Detail page contains information on:
 - Non-Residential Sales;
 - Residential Sales;
 - Resource Mix: Claimed and Calculated (Product Content Labels);
 - Block/percent of use
 - Marketplace Customers;
 - LEED Customer Data;
 - Electric Vehicle (EV) Charging Stations;
 - Retail Customers Purchasing 10,000 MWh or More;
 - Retail Sales of Product through Distributor Utilities
- For companies with offices in multiple locations, count the customer location as where they were billed. If offices of the same company in different locations bought certified products separately, count them as separate customers.

Software Pages Needed for These Steps

- Retail Sales Details for each retail product for which they reported certified sale: Audit Participant Data>>View Participant’s Data>>Retail Sales>>Sales Details, also available on the “View All” table (Audit Participant Data>>View Participant’s Data>>View All)
- Participant’s Products, Notes & Customers: Audit Participant Data>>Participant's Products, Notes & Customers

Total Retail Sales

Applicability and Intent of the Section

This section of the Protocol applies to all participants who had retail sales in the given calendar year. It does not apply to wholesale sales.

The intent of Retail Sales reporting is to verify the volume of certified sales made to retail customers by the Participant in the RY2022.

Audit Procedures for Retail Sales

1. Obtain from Participant:

- Participant company billing statements, which may include invoices to customers, evidence of paid invoices, and/or delivery receipt letters
- documentation supporting the amount of renewable energy sold under each product name / contract with Green-e® Energy
- contracts for sale of certified products if such contracts call for very specific renewable resources
- documentation supporting the number of customers buying each product, with type of customer (residential vs. non-residential / commercial), the MWh sold to each customer, and the customer location (state or province)
- for Utility Green Pricing products only, a copy of documentation that verifies that the Green-e® Energy certified green pricing products sold are cost-based rates
- for products being used solely to supply the charging of EVs, a spreadsheet demonstrating the methodology used to calculate or estimate the MWh used to charge the EVs (if applicable)

Step III.3.1 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: Crowe obtained the following items from CleanPowerSF:

1. Customer billing statements, which included a sample of invoices/billings selected by Crowe of CleanPowerSF customers who were Green Power customers during RY2022.
2. Documentation supporting the amount of renewable energy sold. Internal documents for monthly pricing per kWh, the dollar amounts of Green-e Energy sales, and the related number of total kWh per month.
3. Documentation supporting the number of customers who purchased the SuperGreen product, type of customer (residential or non-residential), the number of MWh sold to each customer, and the customer location (state or province). CleanPowerSF provided a listing of SuperGreen customers during 2022, which included all customers that had participated in its SuperGreen program by month during RY2022. The listing provided by the Company was used as the basis for the sample selection for residential customer billings in Step III.3.6 of the Audit Protocol, as described in the discussion for that step.

2. Using copies of internal reporting documents that the Participant used to provide retail sales data, recalculate the amount of MWh of sales and number of customers by product for each customer type, residential and non-residential and agree this to the retail sales reported by state in the respective tables in “Audit Participant Data>>View Participant’s Data>>Retail Sales>>Sales Details”. Note any exceptions.

Step III.3.2 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: Using CleanPowerSF’s internal documents, which shows MWh by month for RY2022 for CleanPowerSF’s SuperGreen Program, Crowe recalculated the total MWh of Green Power sales of 349 MWh to 172 residential customers for RY2022. Crowe observed CleanPowerSF reported 349 MWh and 163 residential customers for RY2022.

3. For products with a “Block Size” listed in Block Product section of the Block, Percent, or Capacity table, divide the total MWh sold by the block size. Confirm that this result matches the total blocks sold in Participant’s internal sales records. Note any exceptions.

Step III.3.3 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF did not have any products with “Block Size” listed in the Block Product section of the Block, Percent, or Capacity table.

4. Viewing the “Block, Percent or Capacity” (shown as “Block, Percent and Capacity” in the user interface) table on the “Retail Sales >> Sales Details” page for each retail product, for each entry of the Percent-of-Use Product section, verify the percent renewable listed in the “Percentage Offered” column by comparing total renewables sold in the product in the “Total MWh” column (which indicates MWh) with total electricity sales for the product from Participant’s internal sales records. Note any exceptions.

Step III.3.4 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: Crowe observed that all customers in CleanPowerSF's SuperGreen program reflect 100% participation. Crowe compared the information in the "Block/Percent" table to the information in the internal documentation provided by CleanPowerSF. Crowe observed the total MWh from internal sales records was 341 MWh for RY2022 and the Block, Percent or Capacity of 349 MWh.

5. For electricity products where the “Percentage Offered” in the Percent-of-Use Product section of the Block, Percent or Capacity table is less than 100%, confirm with Participant that the MWh listed for that product are only for the eligible renewable MWh sold, and do not include MWh from non-eligible resources. Specifically, products sold at less than 100%-of-use should not contain any renewable MWh that were used to meet Renewable Portfolio Standards or Low Carbon Fuel Standard (LCFS). Note any exceptions.

Step III.3.5 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF's SuperGreen program has a percent-of-use product, however, all customers in the program reflect 100% participation. Therefore, this step does not apply.

6. Using the Sampling Guidelines in Section II.11, select a sample of customer sales transactions detailed in the internal company documents for customers that purchased fewer than 10,000 MWh of renewable electricity or RECs from Participant. For this step, the sampling unit is defined as an individual REC sale to a retail customer (for Participants with REC contracts with Green-e® Energy) or all delivery of renewable electricity over 2022 to an individual customer (for Participants with electricity contracts with Green-e® Energy).
- i. Compare for each selected item (from the internal company documents) the MWh sold per customer to a copy of the billing statements and any other necessary records that contain the MWh retail sales by product by customer (specify in the report what, if any, other record was used). Note any exceptions.
 - ii. For each transaction of a block electricity product or REC product sold to residential customers, verify that the amount of renewables sold was equal to or greater than 100 kWh. Note any exceptions.
 - iii. For each transaction of a percent-of-use product to sold to residential customers, verify that each residential customer received renewable MWh to cover at least 25% of their electricity use. Note any exceptions.

- iv. For Participants selling certified Green Pricing or Competitive Electricity products: if Participant does not have customer billing records for the full calendar year, then sample from the month(s) in the calendar year that are available, and note those months below. Note any exceptions.
- v. For Multiple Mix contracts, note instances when internal records indicate that residential or individual customers purchased the certified product.
- vi. For Multiple Mix contracts, for each customer sampled, review the purchase agreement, contract or other document from prior to product delivery, and identify whether RECs or renewable electricity from a particular generating facility were promised. For those sales that did specify a facility up front, track the total MWh from each specified facility and each sampled contract, and check that each facility and a sufficient number of MWh from the specified generation dates appear on the Facility Information table and / or aggregated Generator Information tables. Note any exceptions.

Step III.3.6 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A":
 Population Size (required, must fill in): Residential - 172
 Sample Size (required, must fill in): Residential - 47

1. Crowe observed MWh sold in the Participant billing records and compared the amounts of MWh sold to the SuperGreen kWh line item for each customer on the sampled bills. No exceptions were noted.
2. Step was not performed because SuperGreenSaver is not a block electricity product.
3. Crowe observed that each residential bill sampled had renewable kWh to cover at least 25% of their electricity use. No exceptions were noted.

- 7. If Participant's billing cycles do not correspond exactly with the calendar year, Participant may prorate the sales for the first and/or last billing cycle of the year. If sales are prorated, note this in the Agreed-Upon Procedures Report and describe method used for prorating.

Step III.3.7 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": Crowe observed that CleanPowerSF prorated sales because billing cycles do not correspond exactly with the calendar year. The customers participating in the SuperGreen program have different billing periods, based on PG&E's billing cycles. The PG&E billing cycles are typically for periods that correspond with meter readings and are typically 30 to 32 calendar days of electricity usage, and thus cover some usage days occurring in each of the two calendar months. The detailed monthly SuperGreen billing documentation provided shows how CleanPowerSF prorates their SuperGreen sales based on the number of days in the calendar month versus the number of days in each billing cycle. Crowe observed the method to prorate sales for customers and verified the method was implemented correctly by observing customer bills. No exceptions were noted.

- 8. This step applies to Utility Green Pricing Participants only. Obtain a copy of documentation from the Participant that verifies that the Green-e® Energy certified green pricing product(s) sold by the Participant were offered at cost-based rates in the RY under consideration. Note any exceptions.
 - i. If the product offering has been approved by the state Public Utilities Commission (or equivalent) or other state regulatory agency, obtain a copy of the regulatory agency's approval of the rate charged for the green pricing product as being cost-based.

- ii. If no regulatory agency documentation is available, then examine other regulatory documents, such as filings submitted to the Federal Energy Regulatory Commission and other company documents to verify that the product was sold at rates determined in a manner similarly to the Participant’s other product offerings.
- iii. If the Participant is a municipal utility, then cost-based rates may not be applicable. Documents such as Board meeting minutes approving the program and rate structure are sufficient

Step III.3.8 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF is not a Utility Green Pricing Participant.

9. This step applies to Utility Green Pricing Participants only. Obtain from the Participant the contact information for the utility’s oversight body (public utilities commission, utility board, city council, or other oversight body). Contact the oversight body and confirm with them in writing that the utility’s green pricing program was in compliance with all rules imposed upon the program by the oversight body during 2022. If the Participant is a municipal utility and there are no rules imposed on the program other than Green-e® Energy certification, then no contact with the oversight body is necessary. Note any exceptions.

Step III.3.9 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF is not a Utility Green Pricing Participant.

10. This step applies only to Participants selling bundled electricity products (i.e. Utility Green Pricing, Competitive Electricity and some Community Choice Aggregation products.) Compare the geographic location of all customers listed in the Residential and Non-Residential Sales tables against the facility locations denoted in the Facility Information table of the Supply section. Verify that all sales meet the geographic eligibility requirements in sections IV.A and IV.B of the Green-e® Renewable Energy Standard for Canada and the US. Note any exceptions.

Step III.3.10 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: Crowe observed the geographic location of the facility listed and verified the facility met the requirements set forth in Sections IV.A and IV.B of the Geographic Eligibility Requirements by agreeing the eligibility requirements to the generating facility information. No exceptions were noted.

11. If the Participant is selling a community renewables product (i.e. community solar), verify that all monthly invoices to customers are for 100 kWh or more. If you find an invoice of less than 100 kWh:
- i. Check to see if the product is sold in kW installments of capacity or as shares of a facility. If yes, check the rest of that customer’s bills for the year and confirm that on average, the customer received at least 100 kWh per month or 25% coverage over the course of the calendar year. Note any exceptions.
 - ii. If the customer is signed up for a percentage of use product, check whether the kWh on all monthly invoices represent the correct percentage of use. Note any exceptions.

Step III.3.11 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF does not sell a community renewables product.

Verification of Retail Product Content

Audit Procedures for Resource Mix: Claimed and Calculated

12. For each Single Mix retail product for which the Participant reported certified sales, on the “Audit Participant Data>>View Participant’s Data >>Retail Sales>>Sales Details>>PCL” page under the “Calculated Resource Mix” table:
- i. Agree the percentages reported in the “Calculated PCL” column with the “PPCL Percent” column in the “Participant entered Resource Mix” table.. Note any differences that are greater than 4 percentage points (as rounded), and if any differences are noted, check that Participant has uploaded a Mix Change Worksheet. Confirm that the “PPCL Percent” percentages match those percentages found in the “Prospective PCL” document. Note any differences.
 - ii. Agree the percentages reported in the “Calculated PCL” column with the “HPCL Percent” column in the “Participant entered Resource Mix” table. Note any differences that are greater than 1 percentage point (as rounded), and if any differences are noted, check that Participant has uploaded a Mix Change Worksheet. Confirm that the “HPCL Percent” percentages match those percentages found in the “Historic PCL” document. If Participant utilized any facilities considered as repowered under the Green-e® Renewable Energy Standard for Canada and the US and identified in Step III.1.16, confirm that Footnote 2 in the HPCL includes mention that generation from a facility approved as repowered is included in the product. Note any differences.

Step III.3.12 was performed: Yes. No. N/A.

Exceptions, Notes, Reason for “No” or “N/A”: Step was not performed because the SuperGreen Saver has a calculated PCL of 100% for solar energy.

Sales to Individual Retail Customers – Marketplace, EV Chargers, 10,000 MWh or More, and LEED customers

Applicability and Intent of the Section

This section applies to Participants that sold retail products to commercial customers, and does not apply to Participants with only retail residential and wholesale certified sales. It is intended to verify the sales made to customers that participate in Green-e® Marketplace or that are EV charging stations..

Audit Procedures for the Section

13. Using the Sampling Guidelines in Section II.11, select a sample of customers listed on the “Retail Customers Purchasing 10,000 MWh or More” page. For this step, the sampling unit is defined as an individual REC sale to a retail customer (for Participants with REC contracts with Green-e® Energy) or all delivery of renewable electricity over 2022 to an individual customer (for Participants with electricity contracts with Green-e® Energy). Obtain retail sales records documents for the customers sampled.

- i. Compare for each selected item (from the internal company documents) the MWh sold per customer to a copy of the billing statements and any other necessary records that contain the MWh retail sales by product by customer (specify in the report what, if any, other record was used). Note any exceptions.
- ii. For each transaction of a block electricity product or REC product sold to residential customers, verify that the amount of renewables sold was equal to or greater than 100 kWh. Note any exceptions.
- iii. For each transaction of a percent-of-use product to sold to residential customers, verify that each residential customer received renewable MWh to cover at least 25% of their electricity use. Note any exceptions.
- iv. For Participants selling certified Green Pricing or Competitive Electricity products: if Participant does not have customer billing records for the full calendar year, then sample from the month(s) in the calendar year that are available, and note those months below. Note any exceptions.
- v. For Multiple Mix contracts, note instances when internal records indicate that residential or individual customers purchased the certified product.
- vi. For Multiple Mix contracts, for each customer sampled, review the purchase agreement, contract or other document from prior to product delivery, and identify whether RECs or renewable electricity from a particular generating facility were promised. For those sales that did specify a facility up front, track the total MWh from each specified facility and each sampled contract, and check that each facility and a sufficient number of MWh from the specified generation dates appear on the Facility Information table and / or aggregated Generator Information tables. Note any exceptions.

Step III.3.13 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": Step was not performed because no customers purchased 10,000 MWh or more during RY2022.
 Population Size (required, must fill in): N/A
 Sample Size (required, must fill in): N/A

- 14. Confirm that all customers listed on Audit Participant Data>>Participant's Products, Notes & Customers as being Green-e® Marketplace participants also appear under "Marketplace Customers" on "Audit Participant Data>>View Participant's Data >>Retail Sales>>Sales" Details. Note any exceptions.

Step III.3.14 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any Marketplace Customers in RY2022.

- 15. For each customer listed under "Marketplace Customers", compare the MWh sold to the customer to a copy of the billing statements and any other necessary records that contain the MWh retail sales by product by customer for 2022 (specify in the report what, if any, other record was used). Multi-year contracts that cover some or all of 2022 should indicate the amount delivered for 2022, or contain information sufficient to determine the amount delivered for each year of the contract, note if this is not the case.

- i. Confirm that the information entered in the data table corresponding to Marketplace customers matches information on the document/record used. Note any exceptions.
- ii. For Multiple Mix contracts, for each customer sampled, review the purchase agreement, contract or other document from prior to product delivery, and identify whether RECs / renewable electricity from a particular generating facility were promised. Note any exceptions.

Step III.3.15 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any Marketplace Customers in RY2022.

16. If the Participant sold a certified REC product to a Marketplace customer, confirm that the date of sale is listed in the corresponding retail sales table. If the Participant sold a certified electricity product (competitive electricity or utility green pricing program) to the customer, confirm that the contract date of electricity sale is accurately represented on the corresponding retail sales table. Unless the certified retail product is sold under a multi-year contract, the date of sale must cover at least a portion of calendar year 2022. For multi-year contracts, check that the contract covers 2022. Note any exceptions.

Step III.3.16 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any Marketplace Customers in RY2022.

17. If there is data in the "LEED Customer Data" table, check internal records against total number of LEED customers (certified green buildings) and aggregate MWh sold to customers per state of customer location. Note any exceptions.

Step III.3.17 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any LEED customers in RY2022.

18. Check that in aggregate Marketplace, large customer and LEED customers and MWh per state is less than or equal to the corresponding state information on Non-Residential sales for the certified product. Some customers may appear in both the Marketplace and large customer sections of the verification software; ensure that these customers are only counted once in the sum of Marketplace, large customer and LEED customer renewable MWh. Note any exceptions.

Step III.3.18 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any Non-Residential sales for the RY 2022.

19. If Green-e® Energy certified sales are consumed by Electric Vehicles (EVs) and the Participant is estimating the amount of electricity or RECs being consumed through charging, check that the MWh reported in the methodology spreadsheet matches the calculation or documentation provided by the Participant. Note any exceptions.

Step III.3.19 was performed: Yes. No. N/A.
 Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not estimate or report any sales through EV Charging Stations in RY2022.

Sales by Distributors Other than Participant

This section applies only to Green-e® Energy Participants selling certified electricity products that are also being sold through one or more distributors (such as spokes in a hub-and-spoke arrangement, co-ops or other sales channels) other than the Participant.

20. Obtain internal records showing sales of certified products by Participant and their distributor utility(ies).

Step III.3.20 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF's electricity product is not sold through distributors.

21. Verify that the sales of each product in the Distributor Spreadsheet match Participant's internal records of product sales through each distributor utility. Note any exceptions.

Step III.3.21 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF's electricity product is not sold through distributors.

22. Verify that the totals in the Distributor Spreadsheet match the totals for the corresponding product sales reported in the Non-Residential and Residential Sales tables. Note any exceptions.

Step III.3.22 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF's electricity product is not sold through distributors.

23. Verify that the total sales all of products listed on the Distributor Spreadsheet matches the sum of the same products' total sales in the Retail Sales table. Note any exceptions.

Step III.3.23 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF's electricity product is not sold through distributors.

Additional Auditor Comments on Retail Sales

18. Special Cases

Software Pages Needed for These Steps

- Special Cases: Audit Participant Data>>View Participant's Data>>Special Cases
- Facility Information Table: Audit Participant Data>>View Participant's Data >>Supply
- Wholesale Details tables: Audit Participant Data>>View Participant's Data >>Wholesale Sales>>Wholesale Details
- RGGI table: "Regional Greenhouse Gas Initiative (RGGI)" table on Audit Participant Data>>View Participant's Data >>Special Cases
- Supply from RGGI: "Supply from RGGI States" table on Audit Participant Data>>View Participant's Data >>Special Cases
- All above tables area also accessible on the "View All" page, Audit Participant Data>>View Participant's Data>>View All

Audit Procedures for the Section

Michigan Facilities

1. Note whether any facilities are located in Michigan. For all facilities located in Michigan that are not identified in the Facility Information table as being tracking in the Michigan Tracking System (MIRECS), check MIRECS to confirm that facility is not registered using the following URL: <https://portal1.mirecs.org/myModule/rpt/myrpt.asp?r=111>. For all facilities located in Michigan, the Participant must note whether and how many incentive renewable energy credits (IRECs) were or will be retired to support sales of MI generation. The Participant must provide Tracking System Reports and/or other documentation substantiating that the appropriate number of IRECs have been retired. A description of IRECs is in Appendix A.4 of the Green-e® Renewable Energy Standard for Canada and the US. Review the Michigan form in Audit Participant Data>>View Participant's Data >>Special Cases and confirm that the form is filled out completely, references all Michigan facilities from the Facility Information Table (Audit Participant Data>>View Participant's Data >>Supply), and is signed. Note any exceptions.

Step III.4.1 was performed: <input type="checkbox"/> Yes. <input type="checkbox"/> No. <input checked="" type="checkbox"/> N/A. Exceptions, Notes, Reason for "No" or "N/A": None of the MWh listed on the Facility Information table were generated in Michigan.
--

Verification of Sales of RGGI MWh

Applicability and Intent

This section applies to Participants that made retail Green-e® Energy certified sales of renewable MWh generated in Regional Greenhouse Gas Initiative ("RGGI") states, which are Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Vermont and Virginia. The intent is to verify that the specific rules for sales of RGGI state renewable MWh were met, and that certain reporting to RGGI state environmental oversight bodies were made or will be made.

Background and Important Reminders for the Section

- Appendix C contains background on RGGI rules, as well as contact information for each RGGI state, in case questions on a specific state's reporting requirements arise.

Audit Procedures for the Section

2. Obtain from Participant:
 - Participant company billing statements for customers located in RGGI states, which may include invoices to customers, evidence of paid invoices, and/or delivery receipt letters
 - Tracking System Reports that show retirement of the MWh used in certified retail sales
 - all reports submitted to RGGI state environmental oversight bodies to substantiate sales into those RGGI states
 - responses from RGGI state environmental oversight bodies responding to receipt and review of submitted reports, if responses have been received.

Step III.4.2 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

3. Referencing the leftmost three columns of the second page of Table C2 in Appendix C, verify that the first operation date and resource type (on the Facility Information table) are eligible for use toward sales into the state listed in the RGGI table. The "Resource Eligibility Differences from Standard for Canada and the US" column in Table C2 calls out resources that are eligible in the RGGI state of sale listed, but are not eligible for use in Green-e® Energy certified sales, and lists instances in which the RGGI state's rules are stricter than Green-e® Energy's. Note any exceptions.

Step III.4.3 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

4. Note as an exception any occurrences of "Delaware" or "DE" as the state of sale in the RGGI table.

Step III.4.4 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

5. Note as an exception any occurrences of "Maryland" or "MD" as the state of sale in the RGGI table.

Step III.4.5 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

6. Note as an exception any occurrences of "New Jersey" or "NJ" as the state of sale in the RGGI table.

Step III.4.6 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

7. If Participant Includes any facilities from "Virginia" or "VA" in the Regional Greenhouse Gas Initiative (RGGI) table, confirm the date in the "First Operation Date" column in the Facilities Information table of the Supply section for any such facilities. Note as an exception any facilities with a "First Operation Date" of 2021 or after.

Step III.4.7 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

8. Referencing the information Participant used to complete the RGGI section, verify that the total number of MWh sold to customers in each RGGI state listed in the "Regional Greenhouse Gas Initiative (RGGI) Table (Audit Participant Data>>View Participant's Data >>Special Cases) equals the total sales to customers in RGGI states column of the "Supply from RGGI States" Table. Note any exceptions.

Step III.4.8 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for "No" or "N/A": CleanPowerSF did not have any retail sales in RGGI states during RY2022.

9. For each row listing “Maine”, “ME” “New Hampshire” or “NH” as the state of sale, confirm that “NE-GIS” or “PJM-GATS” were used for the corresponding supply facilities in the Facility Information table. Note any exceptions.

Step III.4.9 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF did not have any retail sales in RGGI states during RY2022.

10. Note any facilities listed in the Wholesale Details tables (Audit Participant Data>>View Participant’s Data >>Wholesale Sales>>Wholesale Details) that are in a RGGI state. Only retail sales can be Green-e® Energy certified. Wholesale sales from generation from a RGGI state cannot be certified.

Step III.4.10 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF did not have any retail sales in RGGI states during RY2022.

11. Check that the entries in the Supply from RGGI table for each state matches applicable RGGI state reports that Participant has submitted to RGGI state environmental oversight bodies. Note if any responses from RGGI state environmental oversight bodies responding to receipt and review of submitted reports have been received; if they have been received and are not included with the RGGI state letters uploaded into the software system, include scans of those at the end of the Agreed-Upon Procedures Report.

Step III.4.11 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF did not have any retail sales in RGGI states during RY2022.

12. Confirm whether or not your Participant is using Green-e® Energy certified sales to substantiate participation in the Oregon Clean Fuels Program (CFP).

- i. If so, your Participant will have uploaded a corresponding Excel spreadsheet to the “Other Support Documents” (found at the bottom of the “All Supporting Documents” Quick Link) listing the Facility Name, Tracking System name, Tracking ID, location, resource type, month of generation, and MWh used in the CFP.
- ii. Confirm if the Participant is self-substantiating sales for the CFP, i.e. retiring for their own participation in the CFP rather than retiring on behalf of another entity. If so, the Participant should illustrate that through internal records attached to and submitted with the above mentioned spreadsheet. If not, skip to step 12.iii below.
- iii. Using the spreadsheet and any attached records, confirm via Tracking Report that an equivalent amount of MWh were retired for the CFP for every facility and month by noting MWh retired including “Oregon CFP” in the retirement reason field. Note any exceptions.

Step III.4.12 was performed: Yes. No. N/A.
Exceptions, Notes, Reason for “No” or “N/A”: CleanPowerSF is not using Green-e Energy certified sales to substantiate participation in the Oregon Clean Fuels Program.

Additional Auditor Comments on Special Cases

I declare that I am qualified to perform the Green-e® Energy audit, as I am (check one):

an external auditor and CPA; or

working for the Company and am a Certified Internal Auditor (CIA) in good standing with the Institute of Internal Auditors.

Based on the Green-e® Energy Audit Protocol and the results of the Agreed-Upon Procedures, [Auditor Company Name] asserts that the Company has:

NO EXCEPTIONS with regard to its compliance of the Green-e® Energy verification reporting requirements put forth in the Annual Verification Instructions and Annual Verification Protocol; or

EXCEPTIONS with regard to its compliance of the Green-e® Energy verification reporting requirements put forth in the Annual Verification Instructions and Annual Verification Protocol, and these exceptions are listed in the Agreed-Upon Procedures Report.

This document and the information contained in it is proprietary and confidential information of Center for Resource Solutions (“CRS”) and may not be reproduced, copied in whole or in part, adapted, modified, disclosed to others, or disseminated without the prior written permission of CRS. Use of this document and the information contained in it is strictly reserved for current CRS personnel and Green-e® Participants that have a current certification contract in effect with CRS and is subject to the terms and conditions of the Participant’s contract for Green-e® certification, including its provisions on confidentiality. Use of this document by unauthorized persons is strictly prohibited. Report violation of these requirements to CRS’s Green-e® program staff. This document must be returned to CRS if the Participant no longer has an active contract for certification and in any event upon CRS’s first written request.



Signature

Bert Nuehring

Printed Name

Crowe LLP

Auditor Company Name:

June 14, 2023

Date of Report

Partner

Title

575 Market Street, Suite 3300

San Francisco, CA 94105

Business Address:

*If more than one auditor conducted the Agreed-Upon Procedures Report (AUPR), the manager of the audit procedures should sign above. The names of those who were involved in the AUPR may be listed below:

Erik Nylund

Aaron Coen

Roy Laughlin

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Officers of CleanPowerSF and the Center for Resource Solutions

We have performed the procedures enumerated below, on the compliance of the annual reporting requirements of the Center for Resource Solutions' Green-e® Energy program of CleanPowerSF (the "Participant") for the year that ended December 31, 2022. The Company's management is responsible for the Company's compliance with the annual reporting requirements of the Center for Resource Solutions' Green-e® Energy program.

CleanPowerSF has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance of the annual reporting requirements of the Center for Resource Solutions' Green-e® Energy program. The Center for Resource Solutions has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed.

The agreed-upon procedures and associated findings were as follows:

1. Procedure: Obtain from the Participant:
 - a. If the Participant sold any Green-e® Energy certified products in the year prior to the current Reporting Year (RY), obtain the completed Annual Verification Submission from that prior RY
 - b. Contracts or other company records that provide information on the name and other identifying characteristics of the generating facility, the amount of renewable MWh purchased/generated from it, the date of generation, and the wholesale supplier from which the MWh were purchased if applicable
 - c. Copies of meter readings and the most recent meter certifications for all generators listed that the Participant owns that are supplying MWh toward Green-e® Energy certified sales in the RY being verified
 - d. Any documentation of Low-Impact Hydropower Institute (LIHI) certification for U.S. hydroelectric facilities if certification is not listed on the LIHI website
 - e. Any documentation of EcoLogo certification for Canadian hydro facilities if certification is not listed on the Ecology website
 - f. Log-in information for the Participant's accounts in all Tracking Systems (unless the Participant will be logging in and guiding you through their accounts). All Participants that purchased and sold Renewable Energy Certificates (REC) that are tracked in a tracking system must have their own tracking system account. In certain circumstances, Green-e® Energy staff may allow RECs to be retired for a certified retail product in the tracking system account of a different Green-e® Energy participant rather than the account of the participant offering the retail product. **Participants must receive approval from Green-e® Energy staff to qualify for this exception.**

Findings (organized by each of the six steps within the Procedure)

- a. Step was not performed because management indicated the program did not exist.
- b. In RY2022, the Company contracted with one generating facility, City of Corcoran, from which it purchased its RECs. CleanPowerSF provided WREGIS tracking system reports for the facility.
- c. Not applicable due to the generator not being owned by CleanPowerSF and the generator being a "solar" resource type. No exceptions were noted.
- d. Step was not performed because the generating facility is not a Low-Impact Hydropower Institute.

- e. Step was not performed because the generating facility was not a Canadian hydro facility.
 - f. CleanPowerSF provided Crowe with a walkthrough of its WREGIS Tracking System account.
2. Procedure: Observe that the generator(s) provided attestations for the amount of generation they are claiming toward sales this RY which document the transfer of ownership of renewable MWh from generator through to Participant.

Findings: Crowe observed the downloadable CRS list and noted that for the City of Corcoran, the CleanPowerSF's facility is included on this list. No exceptions were noted.

3. Procedure: Observe that all facilities on the Facility Information table are registered in an approved tracking system unless any of the following apply:
- a. The entire facility has an aggregated nameplate capacity less than or equal to 10 MW
 - b. The facility is located on property owned by the retail electricity user claiming the RECs/renewable energy or has a "direct-line connection," that user is claiming all RECs generated by the facility during the period of certification, and that all generation is validated by attestations and third-party verification records
 - c. The Participant's total certified sales volume is less than or equal to 10,000 MWh for that reporting year. In this case, another tracking system account holder must retire supply on behalf of the Participant's certified sales
 - d. The facility (or Participants) using output from the facility in Green-e® Energy certified transactions provides to CRS an independent third party verification of the facility, including, but not limited to, its total output and sales agreements, to observe no double selling has occurred, in accordance with Green-e® Energy verification procedures.

Findings: Crowe observed that the City of Corcoran generating facility is registered in the WREGIS Tracking System.

4. Procedure: Obtain attestations submitted to the verification software. Observe the official Green-e® Energy forms have a modification date of January 2007 or later (as listed in the lower left of each page).

Findings: Crowe observed the City of Corcoran facility was included on the CRS downloadable list of facilities with approved tracking attestations. This means that the tracking attestations provided to CRS were acceptable and followed these guidelines. No exceptions were noted.

5. Procedure: Obtain each of the Participant's Tracking System Reports and for all MWh sold from each facility in a Tracking System, as indicated by a valid Tracking System name appearing on the Facility Information table for the facility, perform the following procedures.

Facility Information table

- a. Compare and agree the following information on the Facility Information table and in the Tracking System or Tracking System Report
 - o Generating facility name (Facility)
 - o Facility ID number (Tracking System ID)
 - o Fuel/resource type (Resource Type).
- b. Verify no facilities had a First Operation Date prior to 1/1/2007 by observing the facility online date listed in the Tracking System or Tracking System Report.

Generation Information table

- a. Compare and agree the date of generation listed on the Generation Information table for each facility to what is listed in the Tracking System or Tracking System Report, and that the corresponding volume of MWh on the Generation Information table is less than or equal to what is listed in the Tracking System or Tracking System Report in aggregate for that month.
- b. For facilities with "Yes" under the "Approved Tracking Attestation" column on the Facility Information table, verify that the date of generation falls within the start and expiration date by

observing the date of generation listed in the Month/Quarter and Year on the Generation Information table.

- c. Observe that the MWh listed under "Total Generation Volume (MWh)" on the Facility Information table for tracked facilities were retired or transferred to another account holder according to the Tracking System or Tracking System Reports. Observe that the "Retirement Reason" or "Memo" field of each retirement includes, at minimum, the terms "Green-e Energy" and "2022".

General

- a. Observe if the Participant is not named as the owner of the Tracking System account that generated the Tracking System Report. Verify the Participant is named as the retiree or transferor of the amount of MWh on the Tracking System Report if not named as the owner.
- b. If Participant is not named as the owner of the Tracking System account that generated the Tracking System Report, and the Participant has not received approval from Green-e® staff for RECs to be retired in the tracking system account of a different Green-e® Energy participant, observe whether Participant has provided one or more completed Wholesale Attestations that match the retirement and that document the chain of custody starting from REC retirement on the Tracking System Report.
- c. Log into Participant's corresponding Tracking System account, or view an employee of Participant accessing the account, and compare each Tracking System Report to data in Participant's corresponding Tracking System account.

Findings:

Facility Information Table:

- a. Crowe observed that the identifying information for the City of Corcoran facility listed on the Facility Information table corresponds to what is listed on CleanPowerSF's WREGIS Tracking System account. No exceptions were noted.
- b. Crowe observed the facility online date listed on CleanPowerSF's WREGIS Tracking System account and the City of Corcoran facility listed by CleanPowerSF each have a First Operation Date after January 1, 2007.

Generation Information Table:

- a. Crowe observed that the dates of generation listed on the Generation Information table for the City of Corcoran reported generating facility match what is listed on CleanPowerSF's WREGIS Tracking System account, and that the corresponding volume of MWh on the Generation Information table is equal to what is listed on CleanPowerSF's WREGIS Tracking System account in aggregate.
- b. Crowe observed that the Company indicated "Yes" under the "Approved Tracking Attestation" column on the Facility Information table for the City of Corcoran reported facility. Therefore, for the facility that indicates "Yes." Crowe observed that the date of generation listed in Month/Quarter and Year on the Information table falls between the Start Date and Expiration Date listed for that facility on the downloadable list of approved facilities that is located on the Audit Protocol and Training page within the verification software.
- c. Procedure 3 under "Generation Information table" is not applicable because CleanPowerSF did fill in a tracking system name under the Tracking System column of the Facility Information table for all facilities.

General:

- a. Crowe observed that CleanPowerSF is named as the owner of the Tracking System account for which the Company provided us access to and walkthrough instructions.
 - b. Crowe observed that none of the CleanPowerSF supply was listed as "Pending" or "Active" transactions in the Tracking System.
6. Procedure: Observe that all facilities have a date on or after 1/1/2007 in the First Operation Date column of the Facility Information table. For all facilities with a date before 1/1/2007 in that column or with "Yes" in the Re-Powered column, observe that there is a Repowering Letter signed by a

Center for Resource Solutions employee on file with CRS, either uploaded by Participant in the verification software or otherwise indicated as approved in the verification software. If letter has been uploaded by Participant, observe that information on the submitted letter agrees with corresponding facility information in the verification software system.

Findings: Crowe observed the City of Corcoran generating facility listed on the Facility Information table has a First Operation Date that is after January 1, 2007.

7. Procedure: Verify that Green-e® Energy certified products sold in RY2021, and the purchases and/or generation reported as supply for RY2022 from July 1, 2021, through March 31, 2022 was not claimed for sales made in RY2021 by obtaining the Participant's Annual Verification Submission from RY2021. If the facilities are in tracking systems or were at the time of use in the prior RY, also observe Tracking System Reports for the prior RY to verify that the MWh reported as supply in RY2022 were not already retired for a purpose other than support of RY2022 certified sales.

Findings: Step was not performed because management indicated the program did not exist in RY2021.

8. Procedure: If the Participant's Checklist denotes an electricity product by listing either Competitive Electricity, Utility Green Pricing, or Community Choice Aggregation (in some cases) in the Product Category Type field, observe the geographic location of facilities listed as supplying generation in the Facility Information table and verify that it meets the geographic eligibility requirements by inspecting sections IV.A and IV.B of the Green-e®Renewable Energy Standard for Canada and the US.

Findings: Crowe observed the geographic location of the facility listed and verified the facility met the requirements set forth in Sections IV.A and IV.B of the Geographic Eligibility Requirements. No exceptions were noted.

9. Procedure: Obtain from the Participant a copy of the Green-e® Energy Attestation from Program Participant (which is Appendix G of the Getting Started Guide). Observe that the attestation is included with the final Annual Verification Submission.

Findings: Crowe obtained the Attestation from the verification software and observed that the attestation was included in the final Annual Verification Submission.

10. Procedure: For all facilities located in California, and for all facilities listed in documents uploaded under "California" on the "Special Cases" page that refer to California allowances, observe that greenhouse gas allowances have been retired. The following options can demonstrate that allowances have been retired for MWh from facilities that were not used in wholesale sales:

- a. Observe that RECs were retired in WREGIS and that the "CARB" retirement reason specifies "Green-e Energy RY2022," and any other applicable details as outlined in Appendix E;
- b. Observe that there is an application to the California Air Resources Board (CARB) requesting allowance retirement for the MWh claimed from the facility uploaded under "Other Supporting Documents";
- c. Observe that the application is for the correct number of MWh and that all facility information matches what has been reported under the Facilities table and on the WREGIS retirement report;
- d. Observe that there is a response from the ARB that acknowledges the allowance retirement was uploaded under "Other Supporting Documents" for the correct number of MWh from the facility;

Findings: Crowe observed CleanPowerSF reported the City of Corcoran facility was located in California. Crowe observed that the RECs were retired in WREGIS. No exceptions were noted.

11. Procedure: For all facilities located in BC, AB, WA, ID, MT, OR, WY, CA, NV, UT, CO, AZ, or NM, observe that the Participant has answered the “Is this facility directly importing electricity into California?” question in the “Electricity/REC” section of the Facility Summary.

Findings: Crowe observed the City of Corcoran generation facility is located in California. Crowe observed that CleanPowerSF answered "Yes" to the question "Is this facility directly importing electricity into California?" No exceptions were noted.

12. Procedure: Obtain from Participant:

- a. Participant company billing statements, which may include invoices to customers, evidence of paid invoices, and/or delivery receipt letters
- b. Documentation supporting the amount of renewable energy sold under each product name / contract with Green-e® Energy
- c. Contracts for sale of certified products if such contracts call for very specific renewable resources
- d. Documentation supporting the number of customers buying each product, with type of customer (residential vs. non-residential / commercial), the MWh sold to each customer, and the customer location (state or province)
- e. For Utility Green Pricing products only, a copy of documentation that verifies that the Green-e® Energy certified green pricing products sold are cost-based rates
- f. For products being used solely to supply the charging of EVs, a spreadsheet demonstrating the methodology used to calculate or estimate the MWh used to charge the EVs (if applicable)

Findings: Crowe obtained the following items from CleanPowerSF:

- a. Customer billing statements, which included a sample of invoices/billings selected by Crowe of CleanPowerSF customers who were SuperGreen customers during RY2022.
- b. Documentation supporting the amount of renewable energy sold. Internal documents included monthly pricing per kWh, the dollar amounts of Green-e Energy sales, and the related number of total kWh per month.
- c. Documentation supporting the number of customers who purchased the SuperGreen product, type of customer (residential or non-residential), the number of MWh sold to each customer, and the customer location (state or province). CleanPowerSF provided a listing of SuperGreen customers during RY2022, which included all customers that had participated in its SuperGreen program by month during RY2022. The listing provided by the Company was used as the basis for the sample selection for residential customer billings in Step III.3.6 of the Audit Protocol, as described in the discussion for that step.

13. Procedure: Using copies of internal reporting documents that the Participant used to provide retail sales data, recalculate the amount of MWh of sales and number of customers by product for each customer type, residential and non-residential and agree this to the retail sales reported by state in the respective tables.

Findings: Using CleanPowerSF’s internal documents, which shows MWh by month for RY2022 for CleanPowerSF’s SuperGreen Program, Crowe recalculated the total MWh of Green Power sales of 349 MWh to 172 residential customers for RY2022. Crowe observed CleanPowerSF reported 349 MWh and 163 residential customers for RY2022.

14. Procedure: Viewing the “Block, Percent or Capacity” (shown as “Block, Percent and Capacity” in the user interface) table for each retail product, for each entry of the Percent-of-Use Product section, observe the percent renewable listed in the “Percentage Offered” column by comparing total renewables sold in the product in the “Total MWh” column (which indicates MWh) with total electricity sales for the product from Participant’s internal sales records.

Findings: Crowe observed that all customers in CleanPowerSF’s SuperGreen program reflect 100% participation. Crowe compared the information in the "Block/Percent" table to the information in the internal documentation provided by CleanPowerSF. Crowe observed the total MWh from internal

sales records was 349 MWh for RY2022 and the Block, Percent or Capacity of 349 MWh.

15. Procedure: Using the Sampling Guidelines in Section II.11 of the Audit Protocol, select a sample of customer sales transactions detailed in the internal company documents for customers that purchased fewer than 10,000 MWh of renewable electricity or RECs from Participant. Complete the following steps:

- a. Compare and agree for each selected item (from the internal company documents) the MWh sold per customer to a copy of the billing statements and any other necessary records that contain the MWh retail sales by product by customer (specify in the report what, if any, other record was used).
- b. For each transaction of a block electricity product or REC product sold to residential customers, observe that the total amount of renewables sold was equal to or greater than 100 kWh.
- c. For each transaction of a percent-of-use product sold to residential customers, observe that each residential customer received renewable MWh to cover at least 25% of their electricity use.

Findings: Crowe obtained a population of 172 Residential customers from CleanPowerSF. From the population, we selected a sample of 47 Residential customers. Customer bills were provided for each sampled account.

- a. Crowe observed MWh sold in the Participant billing records and compared the amounts of MWh sold to the SuperGreen kWh line item for each customer on the sampled bills. No exceptions were noted.
- b. Step was not performed because SuperGreen Saver is not a block electricity product.
- c. Crowe observed that each residential bill sampled had renewable kWh to cover at least 25% of their electricity use. No exceptions were noted.

16. Procedure: If Participant prorated sales, observe method used to prorate sales and verify by observing that the method was implemented correctly.

Findings: Crowe observed that CleanPowerSF prorated sales because billing cycles do not correspond exactly with the calendar year. The customers participating in the SuperGreen program have different billing periods, based on PG&E's billing cycles. The PG&E billing cycles are typically for periods that correspond with meter readings and are typically 30 to 32 calendar days of electricity usage, and thus cover some usage days occurring in each of the two calendar months. The detailed monthly SuperGreen billing documentation provided shows how CleanPowerSF prorates their SuperGreen sales based on the number of days in the calendar month versus the number of days in each billing cycle. Crowe observed the method to prorate sales for customers and verified the method was implemented correctly by observing customer bills. No exceptions were noted.

17. Procedure: Observe the geographic location of all customers listed in the Residential and Non-Residential Sales tables against the facility locations denoted in the Facility Information table of the Supply section. Verify that all sales meet the geographic eligibility requirements in sections IV.A and IV.B of the Green-e® Renewable Energy Standard for Canada and the US by agreeing the eligibility requirements to the generating facility information.

Findings: Crowe observed the geographic location of the facility listed and verified the facility met the requirements set forth in Sections IV.A and IV.B of the Geographic Eligibility Requirements by agreeing the eligibility requirements to the generating facility information. No exceptions were noted.

18. Procedure: For each Single Mix retail product for which the Participant reported certified sales, on the "Calculated Resource Mix" table:

- a. Agree the percentages reported in the "Calculated Product Content Label" column with the "PPCL Percent" column in the "Participant entered Resource Mix" table. Document differences that are greater than 4 percentage points (as rounded), and if any differences are identified, observe that Participant has uploaded a Mix Change Worksheet. Observe that the "PPCL Percent" percentages match those percentages found in the "Prospective PCL" document.

- b. Agree the percentages reported in the “Calculated PCL” column with the “HPCL Percent column in the “Participant entered Resource Mix” table. Document any differences that are greater than 1 percentage point (as rounded), and if any differences are documented, observe that Participant has uploaded a Mix Change Worksheet. Observe that the “HPCL Percent” percentages match those percentages found in the “Historic PCL” document. If Participant utilized any facilities considered as repowered under the Green-e® Renewable Energy Standard for Canada and the US and identified in Step III.1.16 of the Audit Protocol, observe that Footnote 2 in the HPCL includes mention that generation from a facility approved as repowered is included in the product.

Findings: Step was not performed because the SuperGreen Saver has a calculated PCL of 100% for solar energy.

19. Procedure: Using the Sampling Guidelines in Section II.11 of the Audit Protocol, select a sample of customers listed on the “Retail Customers Purchasing 10,000 MWh or More” page. For this step, the sampling unit is defined as an individual REC sale to a retail customer (for Participants with REC contracts with Green-e® Energy) or all delivery of renewable electricity over 2021 to an individual customer (for Participants with electricity contracts with Green-e® Energy). Obtain retail sales records documents for the customers sampled. Complete the following steps:
 - a. Compare for each selected item (from the internal company documents) the MWh sold per customer to a copy of the billing statements and any other necessary records that contain the MWh retail sales by product by customer (specify in the report what, if any, other record was used).
 - b. For each transaction of a block electricity product or REC product sold to residential customers, observe that the amount of renewables sold was equal to or greater than 100 kWh.
 - c. For each transaction of a percent-of-use product to sold to residential customers, observe that each residential customer received renewable MWh to cover at least 25% of their electricity use.

Findings: Step was not performed because no customers purchased 10,000 MWh or more during RY2022.

We were engaged by CleanPowerSF to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance of the annual reporting requirements of the Center for Resource Solutions’ Green-e® Energy program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to the Company and the Center for Resource Solutions.

We are required to be independent of CleanPowerSF and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of CleanPowerSF and the Center for Resource Solutions (the specified parties) and is not intended to be and should not be used by anyone other than those specified parties.

Crowe LLP

Crowe LLP

San Francisco, CA
June 14, 2023