



CHRISTIANSON

CPAs & Consultants



PUBLIC STATEMENT

CHRISTIANSONCPA.COM | 888.852.5937

Public Statements

About Us

Christianson PLLP (Christianson) is a full-service certified public accounting firm providing accounting, tax, attestation, and regulatory compliance services for over 35 years. Throughout the years we have forged niches in the agricultural and renewable fuels industries. We are proud that our renewable fuels compliance team serves clients across North America.

Independence, Impartiality, and Conflicts of Interest

Christianson is dedicated to promoting, maintaining, and protecting independence and impartiality. Christianson has established policies and procedures to actively identify, monitor, and eliminate threats to independence and impartiality. These policies and procedures prevent Christianson from performing greenhouse gas (GHG) validation or verification activities and GHG consulting for the same client. Christianson will not engage a client for GHG consulting services on claims where we are currently performing or have been engaged to perform but have not commenced GHG validation or verification services. Christianson will be either a client's GHG third-party validator/verifier or serve as a GHG consultant, but under no circumstances both.

In addition, Christianson has established policies for personnel who have provided consultancy on a claim that has become the object of validation or verification, whereby personnel are prohibited from performing validation or verification activities in relation to the consultancy claim for a minimum period of two years.

Christianson does not market or offer its validation or verification activities in coordination with any organization that provides consultancy services. Christianson will not state or imply validation or verification would be simpler, faster, or cheaper if a specified consultancy organization were used. Christianson will also actively correct inappropriate claims by any consultancy organization stating or implying validation or verification would be simpler, faster, or cheaper if Christianson were used.

Validation and Verification Programs

Christianson provides GHG validation or verification services under several regulatory GHG reporting frameworks. These frameworks include California Air Resources Board (CARB) Low Carbon Fuel Standard (LCFS) and Mandatory Greenhouse Gas Reporting Regulation (MRR); Oregon Department of Environmental Quality (DEQ) Clean Fuels Program (CFP) and Green House Gas Reporting (GHG Reporting); and Washington Department of Ecology Cap-and-Invest Program's Green House Gas Emissions Reporting.

Christianson is seeking accreditation from the Standards Council of Canada as a third-party GHG validation or verification body under ISO 14065:2020 and ISO/IEC 17029:2019. The scope of the accreditation is validation or verification of assertions related to:

- Verification of applications and reports under the Canadian Clean Fuel Regulations for renewable/bio/low carbon intensity fuels.
- Verification of reports under the Climate Smart Agriculture Regulations issued by the United States Department of Agriculture (USDA) for reduced carbon intensity crops.

Other Programs

Christianson provides regulatory compliance-based services to its clients in the form of RIN/Fuel attestation engagements to the United States Environmental Protection Agency (US EPA). Christianson also provides verification services for approved ethanol, biodiesel, free-fatty acids and soapstock biointermediates, renewable diesel, and renewable heating oil under Quality Assurance Plan (QAP) procedures approved by the US EPA. Christianson also provides assurance based (e.g., audit and review services) financial services to several of its renewable fuel clients.

In addition to these attest services, Christianson provides nonattest tax support, grant research and application assistance, and Christianson Benchmarking data subscriptions to many of its renewable fuel clients.

Appeals and Complaints

Christianson has made its *Appeals and Complaints Policy* available on its public website.

Licenses, Certificates, Opinions, and Marks

Christianson websites, including but not limited to, all branding, text, graphics, and media (artwork, audio, coding, design, photographs, and video content) contained on or available through the websites, unless otherwise noted, are copyright of Christianson, PLLP. The names, taglines, and slogans related to Christianson services are either registered or common law trademarks.

Validation or verification services can result in the need by responsible parties to make reference to the findings, conclusions, reports, and opinions expressed by Christianson, and as such, we have established the following rules for referencing our validation or verification opinion and for using our licenses, certificates, or marks.

Acceptable references to our validation or verification opinion are provided in the following table.

Subject Matter is	Short Form	Long Form
Historical in nature ⁺	“Verified at the reasonable level of assurance”	“In its opinion dated [date], Christianson, PLLP ⁺⁺ concluded with reasonable assurance that the data and information in our statement were fairly stated.”
Historical in nature ⁺	“Verified at the limited level of assurance”	“In its opinion dated [date], Christianson, PLLP ⁺⁺ found no evidence to indicate that the data and information in our statement were not fairly stated.”
Projected/Forecast	“Validated”	“In its opinion dated [date], Christianson, PLLP ⁺⁺ stated that is had not found any evidence to indicate that the assumptions, methods, and limitations that we cited in our statement did not provide a reasonable basis for our projections or forecasts.”
⁺ Historical data and information submitted for verification may be monitored, estimated, or modelled. ⁺⁺ When a responsible party refers to a statement as “verified”, the long-form reference applies to any reference implying verification, e.g., by using words such as “verified”, “third-party verified”, or “verified by Christianson, PLLP.”		

Christianson requires than any use of a short form refence by a responsible party includes or refers to a long-form reference. For clarity, the term “includes” means that the long-form reference is provided in proximity to the short-form reference in the same medium and the term “refers to” means that a reference to the location of the long-form reference in another medium (e.g., website) is provided in proximity to the short-form reference.

Responsible parties are not permitted to use, attach, or affix Christion’s license, certificate, or marks to subject matter that contains information that has not been validated or verified. Examples of acceptable and unacceptable use of Christianson’s license, certificate, or marks are shown in the following table.

Example of Acceptable Use of Christianson’s Mark	
[Christianson, PLLP’s Mark]	“Our fuel pathway carbon intensity report was verified by Christianson, PLLP.” “In its opinion dated [date], Christianson, PLLP concluded [with reasonable assurance] that the data and information in our statement were fairly stated.”
Example of Prohibited Use of Christianson’s Mark	
[Christianson, PLLP’s Mark]	“Our inventory of greenhouse gas data and information demonstrated that [responsible party name] had achieved its sustainability goals and had realized science-based targets that put us on a path to transitioning to a low carbon economy in alignment with the objectives of the Paris Agreement.”

Christianson requires prior written consent to use its licenses, certificates, marks, or opinion in any medium containing information that was not the subject matter of our validation or verification services. Christianson reserves the right to request printers’ proofs, electronic versions, or proofs of the medium to which our licenses, certificates, marks, or opinions are to be included. Requests to use Christianson’s licenses, certificates, or marks can be made by contacting hello@christiansoncpa.com.

Other Information

Christianson maintains clear, traceable, and accurate information about activities and the sectors in which we operate which are available upon request. When requested, unless otherwise specified in the program, Christianson will provide the status of a given validation or verification statement.

Christianson will provide information pertaining to the validity of a given certification, when requested.

Fees for services are quoted to our clients via proposal or work authorization and are quoted on a fixed fee basis plus out-of-pocket expenses, when applicable. In cases where the extent of procedures exceeds the anticipated scope, fees for services are based in part on the amount of time required at our standard hourly rates, plus out-of-pocket expenses. Fees cover all phases of the engagement leading to the completion of the engagement. The delivery to the client is specified in our proposal or work authorization. Information regarding fees charged to applicants and clients will be made available upon request.

To learn more about Christianson, visit christiansoncpa.com or call us at (320) 235-5937.