Subpart W GHG Reporting Program Audit

Program Audit Checklist

Facility Name:	
Auditor:	
Date:	
Audit Period:	

Regulatory References

The following regulations and guidance documents are applicable to this program audit. Click any link to view the full text.

Regulation / Guidance Document
40 CFR Part 98, Subpart W — Petroleum and Natural Gas Systems
40 CFR Part 98, Subpart A — General Provisions (GHGRP)
40 CFR 98.233 — Calculating GHG Emissions (Subpart W)
40 CFR 98.236 — Data Reporting Requirements (Subpart W)
EPA GHGRP Final Rule — Subpart W Revisions (89 FR 42062, May 14, 2024)
EPA e-GGRT — Electronic Greenhouse Gas Reporting Tool
EPA Subpart W Implementation Resources and Webinars

Instructions: Review each audit item and record findings in the Status and Notes columns. Use C (Compliant), NC (Non-Compliant), NA (Not Applicable), or NR (Needs Review) for the status. Document specific findings, evidence reviewed, and any corrective actions needed in the Notes column.

Applicability and Source Identification

Audit Item	Expected Finding	Status	Notes / Evidence
Applicability determination	Facility has determined whether it meets the 25,000 MT CO_2e reporting threshold based on prior year emissions or initial calculations. Determination methodology is documented. Facilities below threshold that previously reported have evaluated whether they qualify for discontinuation of reporting. » *Ref: 40 CFR 98.2, 98.231*		
Industry segment classification	Facility is correctly classified within the applicable Subpart W industry segment(s): onshore production, offshore production, processing, transmission compression, underground storage, LNG, distribution, or gathering and boosting. Classification aligns with facility operations and SIC/NAICS codes. » *Ref: 40 CFR 98.230*		
Emission source inventory	All reportable emission sources within the facility boundary are identified and documented. Sources include: pneumatic devices, equipment leaks, storage vessels, compressors, dehydrators, acid gas removal units, flares,		

Audit Item	Expected Finding	Status	Notes / Evidence
	combustion equipment, well completions, blowdowns, and other venting sources as applicable to the industry segment. » Ref: 40 CFR 98.232, 98.233		
Facility boundary definition	Facility reporting boundary is correctly defined per Subpart W definitions (e.g., well-pad site, gathering and boosting site, processing plant). All equipment within the boundary is included. Boundary definition is consistent year over year or changes are documented. » Ref: 40 CFR 98.238 (definitions)		

Calculation Methodologies

Audit Item	Expected Finding	Status	Notes / Evidence
Method selection	Correct calculation methodology is selected for each emission source type per 40 CFR 98.233. Methodology selection considers available data, monitoring equipment, and regulatory requirements. Any use of optional new methodologies (effective RY 2025) is documented. » Ref: 40 CFR 98.233		
Pneumatic device calculations	Emissions from pneumatic controllers and pumps are calculated using the applicable method: population count with emission factors (Method 1), direct measurement (Method 2), or engineering estimation. Device inventories are current and categorized correctly (continuous bleed high/low, intermittent, zero-emission). » Ref: 40 CFR 98.233(a)		
Equipment leak calculations	Fugitive emissions from equipment leaks are quantified using the applicable methodology: component counts with emission factors, OGI-based survey data, or direct measurement. Leak survey data from NSPS compliance can be used where methods align. » Ref: 40 CFR 98.233(q)-(r)		
Combustion and flare calculations	Emissions from stationary combustion sources, flares, and engines are calculated per Subpart C and/or Subpart W methods as applicable. Gas composition data, fuel usage volumes, and operating hours are documented. RICE and gas turbine emissions use updated methane emission factors where required. » Ref: 40 CFR 98.233(n), (z); Subpart C		
Storage vessel and dehydrator calculations	Emissions from storage tanks are calculated using simulation software or engineering methodology with throughput data, API gravity, Reid vapor pressure, and ambient conditions. Dehydrator emissions use appropriate method based on throughput and whether software modeling (GRI-GLYCalc or equivalent) is required. » Ref: 40 CFR 98.233(j), (e)		

Monitoring and Data Collection

Audit Item	Expected Finding	Status	Notes / Evidence
Gas composition analysis	Natural gas composition is analyzed at required frequency using appropriate analytical methods. Results include CH_4, CO_2, N_2, and C_2+ components. Sampling locations represent gas at the point of emission. Annual or more frequent analysis is conducted as required. » *Ref: 40 CFR 98.233(u)*		
Activity data collection	Activity data (fuel consumption, throughput, operating hours, vent volumes, component counts) is collected systematically throughout the reporting year. Data sources are identified and consistent. Meters and measurement devices are calibrated per applicable standards. » *Ref: 40 CFR 98.234*		
Emission factor documentation	Emission factors used in calculations are documented with sources. Default EPA emission factors, manufacturer data, or site-specific measured factors are applied correctly. Any updates to emission factors from 2024 amendments are incorporated. » *Ref: 40 CFR 98.233 (Tables W-1 through W-7)*		
Missing data procedures	Procedures for handling missing data are documented and follow Subpart W requirements (40 CFR 98.235). Substitute data methods are applied consistently. Duration and reason for missing data periods are documented. Missing data is minimized and reported in the annual report. » *Ref: 40 CFR 98.235*		

Reporting and Recordkeeping

Audit Item	Expected Finding	Status	Notes / Evidence
Annual report completeness	Annual GHG report submitted through e-GGRT includes all required data elements for each emission source. Report covers the full calendar year (January 1 – December 31). All applicable sections of the reporting form are completed including source-level detail. » *Ref: 40 CFR 98.236*		
Report submission timeliness	Annual report is submitted by the March 31 deadline (or extended deadline if applicable). Verification status is checked and any resubmission requests from EPA are addressed within the required timeframe. » *Ref: 40 CFR 98.3(b)*		
Record retention	All records supporting the annual report are retained for a minimum of three years including: gas composition analyses, activity data, calculation worksheets, monitoring records, calibration records, and missing data documentation. Records are organized and readily retrievable for EPA verification. » *Ref: 40 CFR 98.3(g)*		
Data verification and QA/QC	Internal quality assurance and quality control procedures are implemented for emission calculations. Calculations are reviewed for		

Audit Item	Expected Finding	Status	Notes / Evidence
	accuracy before report submission. Year-over-year comparisons are performed to identify anomalies. Any EPA verification inquiries from prior years have been addressed. » *Ref: 40 CFR 98.3(h) [best practice]*		
Confidentiality claims	Any claims for confidential business information (CBI) are properly filed and documented. CBI claims align with EPA's confidentiality determinations for Subpart W data elements. Public reporting of non-CBI data is understood. » *Ref: 40 CFR 98.3(d), 40 CFR 2 Subpart B*		

Corrective Actions Summary

#	Finding	Corrective Action	Responsible	Due Date
1				
2				
3				
4				
5				

Audit Sign-Off

Auditor Name:

Auditor Signature:

Date Completed:

Reviewed By:

Review Date:

Status Key: C = Compliant | NC = Non-Compliant | NA = Not Applicable | NR = Needs Review