BRIEFING NOTE 011

Carbon data you can stand behind

Make reported figures reproducible from their source records, calculation and approval.

Version 1.3 | Issue and review: 9 September 2026 | 5-minute read

Status: Practical reporting guidance; formal assurance requirements depend on the applicable engagement.

Audience: Finance, sustainability, procurement, operations and data teams responsible for reporting.

Executive summary

Reliable carbon reporting needs an owner and a clear evidence trail for each important reported figure. Agree the framework, reporting period, activities covered and evidence needed before collecting data. Estimates can be legitimate when their basis and uncertainty are clear. Construction data passes between sites, purchasing systems, finance and supplier portals, so check those handovers. Begin with one figure that is important or prone to error. Better checks support customer review and assurance preparation, but do not guarantee an assurance conclusion. [1][2]

Start here. Choose one important reported figure and ask a colleague who did not prepare it to reproduce it from the source records.

In plain terms. Activity data describes what happened, such as litres of fuel used. An emission factor converts that activity into estimated greenhouse gas emissions. An audit trail records the quantities, units, period, factor, calculations, assumptions and checks so another person can follow the result back to its evidence.

Checks around the calculation

Check	Suggested owner and timing	Evidence to keep
Missing or double-counted data	Site lead, each close	Site list, period coverage and duplicate checks.
Units and factors	Reporting analyst, each calculation	Source unit, conversion, factor name, year and version.
Period and company boundary	Finance, each close	Period checks, reconciliations and boundary decisions.
Estimates and changes	Reporting lead, before approval	Assumptions, uncertainty, reasons and change log.
Review, approval and records	Reviewer / approver, before publication	Reproduction check, approval and protected final pack.

Blank and zero mean different things

On 31 July 2026 the government corrected its conversion-factor flat file because some unavailable values had appeared as zero. The full set was unaffected. Check the relevant file's correction notice and keep the exact version used. Missing, unavailable and not-applicable values must not silently become zero. [3]

Match data to the period, geography and technology required by the method. Materiality means significance under the reporting framework; use it to prioritise checks, while explaining exclusions. Check the coverage and quality of supplier figures too. [1][2]

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Recommended actions

A practical way to start, with suggested owners and timing:

1. Define the evidence standard. Keep the framework, period, boundary, materiality approach, owners and approval route; agree any external assurance scope early. *Reporting sponsor, before collection.*

2. Create the evidence register. Give sources a reference, location, owner and due date; record coverage, units, factor versions, estimates and checks. *Data lead, before the reporting cycle.*

3. Check the inputs against other records. Compare site and purchasing records with finance. Keep explanations for missing periods, duplicates and unusual changes. *Finance and operations, each close.*

4. Reproduce one complete figure. Record the path from source evidence to the reported result. Resolve broken links and unclear assumptions. This internal review is not independent assurance. *Reviewer who did not prepare the figure, before publication or submission.*

5. Preserve the result. Lock the approved pack, control access and retain it for the required period. Log later corrections and their effect on comparisons. *Approver and data owner, at publication or submission.*

Example in practice

Worked audit trail: reconcile site diesel invoices and opening/closing tank records to litres consumed. Keep the factor and units, calculate emissions, and trace the figure through site and group totals to approval. Document allocations and missing data. Fuel delivered is not automatically fuel consumed in the period.

Common mistakes and what to do instead

• Dashboard used as the only evidence: keep source data and calculation steps.

• Published workbook overwritten: preserve the issued version and a correction log.

• Internal review described as assurance: name the work actually performed and its limitations.

How Reinventives can help

Our reporting process improvement can begin by checking the evidence for one important figure. You receive a documented audit trail, a gap list and a map of checks with named owners. We can then extend the approach across reporting. Formal audit, verification and independent assurance opinions are separate specialist services.

Book a construction reporting conversation: reinventives.co.uk/construction/book

Related briefing notes: BN002 Scope 3 | BN007 PPN 006 | BN010 UK SRS

Explaining changes. Separate changes caused by activity, operations, acquisitions or disposals, boundaries, methods, factors and data quality. A lower reported total does not by itself demonstrate an operational reduction. [1][2]

Sources and review dates

[1] GHG Protocol, Corporate Standard, revised edition, 2004; inventory quality and tracking over time.

[2] GHG Protocol, Corporate Value Chain (Scope 3) Standard, 2011; data quality and data management.

[3] DESNZ, Greenhouse gas reporting conversion factors 2026; correction notice, 31 July 2026.

Correct as of and sources accessed 9 September 2026 | Next review 9 March 2027

Review at reporting close and on factor corrections, system or ownership changes, acquisitions and method changes.

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