



National Carbon Offset Standard Assurance Audit Report NGS Super 2018FY

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VERSION CONTROL RECORD

Version	Date	Author/Editor	Lead Auditor Review
vA.0	5 December 2019	Shaun McFarlane	Matt Drum

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Section 1: Audit Statement and Audit Findings

Audited body

Name of audited body	NGS Super Pty Limited
Name of contact person for audited body	Lara Hogan
Position title	Finance Officer
Contact person phone number	02 9273 7947
Contact person email address	lhogan@ngssuper.com.au
Audited body's street address	Level 4 14 Martin Place Sydney NSW 2000

Audit description

Type of audit	Limited Assurance
Type of carbon neutral claim	<input checked="" type="checkbox"/> Organisation <input type="checkbox"/> Precinct <input type="checkbox"/> Product/service <input type="checkbox"/> Event
Subject of carbon neutral claim	NGS Super Pty Limited
Initial or periodic audit	Initial
Reporting period covered by audit	1 July 2017 to 30 June 2018
Date terms of engagement signed	30 August 2019
Date audit report signed	5 December 2019

Audited emissions inventory FY 2017–18

Audited Scope 1 emissions (tonnes CO₂-e)	tCO ₂ -e 31.21
Audited Scope 2 emissions (tonnes CO₂-e)	tCO ₂ -e 73.24
Audited Scope 3 emissions (tonnes CO₂-e)	tCO ₂ -e 640.28
Scope 2 emissions reduced through retirement of LGCs (tonnes CO₂-e)	tCO ₂ -e 0.89
Total retired offsets (tonnes CO₂-e)	782 tCO ₂ -e (includes ~5 per cent buffer)

Auditor details

Name of audit team leader	Matt Drum
Organisation	Ndevr Environmental Pty Ltd
Email	Matt.Drum@ndevr.com.au
Phone number	03 9865 1413
Address	Ndevr Environmental Pty Ltd Level 2, 27-31 King Street Melbourne, VIC 3000
Names and contact details of other audit team members	Shaun McFarlane 03 9865 1400 shaun.mcfarlane@ndevr.com.au
Lead auditor's relevant qualifications, registrations and credentials	Managing Director, Ndevr Environmental B.BusCom, Dip.Gov, Grad.Dip (EnvLaw) Registered Greenhouse and Energy Auditor (Cat. 1 – Technical and Non-Technical; Cat. 2; CFI – Technical) (0120/2011)

Ndevr Environmental confirms that we are not aware of any actual or perceived conflict of interest in having completed this engagement.

Matt Drum confirms that he has not carried out more than five previous consecutive audits for NGS Super Pty Limited.

Scope of audit

Ndevr Environmental has been engaged to undertake an independent assurance audit of the compliance of the carbon neutral claim for NGS Super Pty Limited with the National Carbon Offset Standard for Organisation.

Matt Drum and Ndevr Environmental conducted the audit in accordance with ISO ASAE 3000 and ASAE 3410. The audit has been planned and performed in accordance with the proposal approved by the participant to enable me to provide limited assurance regarding the carbon neutral claim for NGS Super Pty Limited.

Responsibility of NGS Super Pty Limited's management

Management of NGS Super Pty Limited is responsible for preparation of the carbon neutral claim in accordance with the *National Carbon Offset Standard for Organisation* in all material respects. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation and presentation of the carbon account and public report that is free from material misstatement, whether due to fraud or error. Management of NGS Super Pty Limited is responsible for the interpretation and application of the requirements of the *National Carbon Offset Standard for Organisation*. Emissions quantification is subject to inherent uncertainty because incomplete scientific knowledge has been used to determine emissions factors and the values needed to combine emissions due to different gases.

Our responsibility

Our responsibility is to express an opinion on NGS Super Pty Limited's carbon neutral claim based on the procedures we have performed and the evidence we have obtained. We have conducted our limited assurance engagement in accordance with the *National Greenhouse and Energy Reporting (Audit) Determination 2009* (NGER Audit Determination) and relevant national and international standards, as listed below. The NGER Audit Determination and relevant standards require us to plan and perform this engagement to obtain limited assurance about whether the carbon neutral claim is free from [material misstatement / material errors, omissions or misrepresentations].

Standards used in undertaking the assurance engagement include:

- Australian Standard on Assurance Engagements ASAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information; and
- Australian Standard on Assurance Engagements ASAE 3410 Assurance on Greenhouse Gas Statements

A limited assurance engagement involves performing procedures to obtain evidence about the compliance of the carbon neutral claim with the National Carbon Offset Standard for Organisation. The nature, timing and extent of procedures selected depend on the assurance practitioner's judgement, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, we have considered internal controls relevant to NGS Super Pty Limited's preparation of the carbon neutral claim, carbon account and public report. We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Ndevr Environmental has not conducted any audit procedures with respect to the internal control environment and data management system of the audited body as a whole. As such, no assurance is

provided on any internal control environment and data management system not associated with preparing the carbon neutral claim.

Summary of procedures undertaken

The procedures we conducted in our limited assurance engagement included:

- analysis of procedures the audited body used to gather data
- testing of calculations the audited body performed, and
- identification and testing of assumptions supporting the calculations.

Use of our limited assurance engagement report

This report has been prepared for the use of NGS Super Pty Limited, the Department of the Environment and Energy, for the sole purpose of reporting on NGS Super Pty Limited's carbon neutral claim against the *National Carbon Offset Standard*. Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than the Department of the Environment and Energy, NGS Super Pty Limited and for any consequences of reliance on this report for any purpose.

Inherent limitations

There are inherent limitations in performing assurance—for example, assurance engagements are based on selective testing of the information being examined—and because of this, it is possible that fraud, error or non-compliance may occur and not be detected. An assurance engagement is not designed to detect all misstatements, as an assurance engagement is not performed continuously throughout the period that is the subject of the engagement and the procedures performed on a test basis. The conclusion expressed in this report has been formed on the above basis.

Additionally, non-financial data may be subject to more inherent limitations than financial data, given its nature and the methods used for determining, calculating and sampling or estimating such data. We specifically note that NGS Super Pty Limited has used estimates or extrapolated underlying information to calculate certain amounts included within the greenhouse and energy information.

The procedures performed in a limited assurance engagement vary in nature from, and are narrower in scope than for, a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than that in a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether NGS Super Pty Limited's carbon neutral claim has been prepared, in all material respects, in accordance with the *National Carbon Offset Standard*.

Audit Conclusion

Based on the procedures performed (as described above), nothing has come to our attention that would lead to believe that NGS Super Pty Limited's carbon neutral claim has been prepared in all material respects in accordance with the *National Carbon Offset Standard* for Organisation.

A handwritten signature in black ink, appearing to be 'Matt Drum', with a long horizontal stroke extending to the right.

Matt Drum


RGEA120/2011

5 December 2019

Limitations on use

This Audit Statement has been prepared for the management of NGS Super Pty Limited and, if the carbon neutral claim is to be certified, for review by the Department of the Environment and Energy. It is solely for use in assessing whether a carbon neutral claim has been prepared in accordance with the requirements of the *National Carbon Offset Standard*. We disclaim any liability for reliance upon this Report by any other party or for any other purpose other than that for which it was prepared.

Confirmation of audit findings

Name of lead auditor	Matt Drum
Position of lead auditor	Managing Director Ndevr Environmental Pty Ltd
Signature of lead auditor	
Date	5 December 2019

Section 2: Corrective Action Requests and Observations

Finding	Summary of CAR/ observation	Summary of action taken to address the CAR/ observation	Was the CAR resolved prior to the closure of the audit activity?
Minor CAR	Insignificant transcription errors were noted in initial submissions and the initial emissions reduction strategy reductions were not quantified.	PDS amended as requested in CARs.	Yes

Section 3: Documents Reviewed

Name or description of document	Document title / filename	Author and date prepared, and version if applicable
Carbon Calculations	190801 CalcSheet_NGS Super_2018.xlsx	SouthPole/NGS Super
NGS Super - NCOS Annual Carbon Account 2018 draft (final)	190802 NGS Super - NCOS Annual Carbon Account 2018 - draft.docx	SouthPole/NGS Super
NGS Super - NCOS Public Disclosure Summary 2018 draft (final)	190802 NGS Super - NCOS Public Disclosure Summary 2018 - draft.docx	SouthPole/NGS Super
Data Collection Spreadsheet	1. NGS super - Data Collection.xlsx	SouthPole/NGS Super
commuter travel survey	2. Employee commuter travel survey.xlsx	SouthPole/NGS Super
National Greenhouse Accounts Factor	6. Australia National Greenhouse Accounts Factor.pdf	Government Publication
Baseline Energy Consumption Report	7. baseline-energy-consumption-part_1-report-2012.pdf	Third Party
Flight calculator 2018	8. 190620_SP Flight calculator with distance 2018 for NGS Super.xlsx	SouthPole/NGS Super
Environmental Reporting Guidance	12. Env-reporting-guidance_inc_SECR_31March.pdf	Third Party
Foreign Exchange Rates	30. Yearly Average Rates _ Forex History Data _ OFX.pdf	Third Party
Inflation Calculator - England	31. Inflation calculator _ Bank of England.pdf	Third Party
UK Emissions Factors	36. UK BEIS 2018 NGS Super.xls	Government Publication
Taxi Statistics	37. 2014 State _ Territory Taxi Statistics.xlsx	Third Party
Inflation Calculator - Australia	38. Inflation Calculator _ RBA.pdf	Third Party