



NATIONAL CARBON OFFSET STANDARD ASSURANCE AUDIT REPORT

SECTION 1 AUDIT STATEMENT AND AUDIT FINDINGS

Audited body

Name of audited body	University of Tasmania
Name of contact person for audited body	Carmen Primo Perez
Position title	Sustainability Officer
Contact person phone number	+61 3 6324 3169
Contact person email address	carmen.primo@utas.edu.au
Audited body's street address	Private Bag 1365, Launceston TAS 7250

Audit description

Type of audit	Reasonable Assurance
Type of carbon neutral claim(s) (tick all applicable)	<input checked="" type="checkbox"/> Organisation <input type="checkbox"/> Precinct <input type="checkbox"/> Product/service <input type="checkbox"/> Event
Subject(s) of carbon neutral claim(s)	University of Tasmania
Initial or periodic audit	Periodic Audit
Reporting period covered by audit	CY 2018 – 1 st of January 2018 to 31 st of December 2018
Date terms of engagement signed	18 th of December 2019
Date audit report signed	8 th of July 2019

Audited emissions inventory CY 2018

Audited Scope 1 emissions (tonnes CO₂-e)	3,799
Audited Scope 2 emissions (tonnes CO₂-e)	9,155
Audited Scope 3 emissions (tonnes CO₂-e)	22,661
Scope 2 emissions reduced through retirement of LGCs (tonnes CO₂-e)	0
Total retired offsets (tonnes CO₂-e)	35,614

Auditor details

Name of audit team leader	Christopher Wilson
Organisation	Pangolin Associates Pty Ltd
Email	chris.wilson@pangolinassociates.com
Phone number	0405988491
Address	Level 14, 70 Pitt Street, Sydney NSW 2000
Names and contact details of other audit team members if applicable	Adina Cirtog – Emissions and Energy Auditor adina.cirtog@pangolinassociates.com
Lead auditor’s relevant qualifications, registrations and credentials	RGEA 0104/2010

Pangolin Associates Pty Ltd confirms that we are not aware of any actual or perceived conflict of interest in having completed this engagement.

Christopher Wilson confirms that he has not carried out more than five previous consecutive audits for the University of Tasmania.

Scope of audit

Pangolin Associates has been engaged to undertake an independent assurance audit of the compliance of the carbon neutral claim for University of Tasmania with the *National Carbon Offset Standard* for Organisations.

Pangolin Associates conducted the audit in accordance ASAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information. The audit has been planned and performed in accordance with the proposal approved by the participant to enable us to provide reasonable (scope 1 and 2) and limited (scope 3) assurance regarding the carbon neutral claim for University of Tasmania.

Responsibility of University of Tasmania’s management

Management of University of Tasmania is responsible for preparation of the carbon neutral claim in accordance with the *National Carbon Offset Standard* for Organisations 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 University of Tasmania is responsible for the interpretation and application of the requirements of the *National Carbon Offset Standard* Organisations. 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 University of Tasmania’s carbon neutral claim based on the procedures we have performed and the evidence we have obtained. We have conducted our reasonable assurance engagement in accordance with the Australian Standard on Assurance Engagements ASAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information.

The Australian Standard on Assurance Engagements ASAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information, requires us to plan and perform this engagement to obtain reasonable (scope 1 and 2) and limited (scope 3) assurance about whether the carbon neutral claim is free from material misstatement, material errors, omissions or misrepresentations.

A reasonable and limited assurance engagement involves performing procedures to obtain evidence about the compliance of the carbon neutral claim with the *National Carbon Offset Standard* for Organisations. 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 University of Tasmania'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. Pangolin Associates 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 reasonable assurance engagement included:

- interviews conducted to gather evidence
- sample testing of source data for scope 1 and 2 emissions
- analysis of procedures the audited body used to gather data
- emission factor and methodology check and recalculations, and
- identification and testing of assumptions supporting the calculations.

Use of our reasonable assurance engagement report

This report has been prepared for the use of University of Tasmania and the Department of the Environment and Energy for the sole purpose of reporting on University of Tasmania'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 and the University of Tasmania 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 University of Tasmania has used estimates or extrapolated underlying information to calculate certain amounts included within the greenhouse and energy information.

Audit conclusion

Reasonable (scope 1 and 2 emissions): In our opinion, the University of Tasmania has prepared its carbon neutral claim regarding scope 1 and 2 emissions in all material aspects in accordance with the *National Carbon Offset Standard* for Organisations.

Limited (scope 3 emissions): Based on the procedures performed (as described above), nothing has come to our attention that would lead us to believe that the University of Tasmania's carbon neutral claim regarding scope 3 emissions has not been prepared in all material respects in accordance with the *National Carbon Offset Standard* for Organisations.

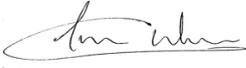
Recommendations

- Include references for data used in working files to allow for tracing of the reported number to the original source
- Fugitive emissions from refrigeration equipment and livestock be reported as scope 1
- That the files; “GHG Inventory” and “Annual Carbon Account” be merged.

Limitations on use

This Audit Statement has been prepared for the management of the audited body 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	Christopher Wilson
Position of lead auditor	Director
Signature of lead auditor	
Date	8 th July 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?
Major CAR	Initial flight emissions calculations did not include the RFI.	UTAS addressed PA recommendation to include the RFI in the flights emissions calculations and have update the PDS, ACA and GHG inventory documents accordingly for the CY2018 reporting period as well as for all previous years.	Yes
Minor CAR	For electricity, a discrepancy between the NMI data tested and the value of kWh reported was identified during the audit. Although immaterial at 0.6% of overall consumption, it should be corrected.	Corrected.	Yes
Minor CAR	Fugitive emisisions from refrigeration equipment and livestock should be allocated as scope 1 rather than scope 3	Noted. Will be resolved for next reporting period.	No
Observation	Include references for data used in working files to allow for tracing of the reported number to the original source	The particiapant agreed to include these in the next reporting.	N/A
Observation	A mix of MJ and GJ for natural gas data was identified in one of the working files yet the error was immaterial to the total amount reported (0.3%).	Corrected.	N/A
Observation	In the raw data file for Refrigerants no units are specified. These should be included.	It was confrimed by UTAS that the amounts of refrigerants were in kg, yet to avoid any confusion units will be added for further reporting.	N/A
Observation	The files “UTAS GHG Inventory” and “NCOS Annual Carbon Account” could be merged by simply adding in the emissions reduction table and base year recalculation policy to the Inventory	Noted but not actioned	N/A

Observation	Section 3.4.2.1 of the GHG Inventory should be expanded to include the 7 th greenhouse gas recognised under the Kyoto Protocol, Nitrogen Trifluoride (NF ₃)	Noted but not actioned	N/A
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SECTION 3 DOCUMENTS REVIEWED

Name or description of document	Document title / filename	Author and date prepared, and version if applicable
Annual Carbon Account	<ul style="list-style-type: none"> • NCOS – Annual Carbon Account Report 2018 Draft.docx • NCOS – Annual Carbon Account Report 2018 FINAL.pdf 	<ul style="list-style-type: none"> • Carmen Primo Perez, 19/3/19. Draft • Carmen Primo Perez, 7/7/19. Final
Public Disclosure Summary	<ul style="list-style-type: none"> • NCOS – Public Disclosure Summary 2018 Draft.docx • NCOS – PDS 2018 signed.pdf 	<ul style="list-style-type: none"> • Carmen Primo Perez, 19/3/19. Draft • Carmen Primo Perez, 7/7/19. Final
GHG Inventory	<ul style="list-style-type: none"> • UTAS GHG Inventory 2018 Draft.docx • UTAS GHG Inventory 2018 Appendices+GRAPHS.xlsx • NCOS – Annual Carbon Account Report 2018 FINAL.pdf 	<ul style="list-style-type: none"> • Carmen Primo Perez, 19/3/19. Draft • Carmen Primo Perez, 7/7/19. Final
Organisational Boundary	<ul style="list-style-type: none"> • NGER Decisions and Assessments Register_GHGI 2018.XLSX 	<ul style="list-style-type: none"> • Carmen Primo Perez, 26/02/2019
Emissions Saving	<ul style="list-style-type: none"> • Emission savings 2018 - Office Paper.xlsx • Emission savings 2018 - PV generation.xlsx • Emission savings 2018 - Re-use Program.xlsx • Emission savings 2018 - Staff commuting.xlsx 	<ul style="list-style-type: none"> • Carmen Primo Perez, 4/03/2019
Scope 1	<ul style="list-style-type: none"> • NGER uncertainty calculator 2017-2018.xlsx • Scope 1 – Liquid Fuels 2018.xlsx • Fleet Card Reports 	<ul style="list-style-type: none"> • Carmen Primo Perez, 21/01/19-5/03/2019

	<ul style="list-style-type: none"> • Scope 1 – Natural Gas 2018 (Tableau).xlsx • Natural Gas DATA – submeter North 2018.xlsx • Natural Gas DATA – submeter South 2018.xlsx • Natural Gas Invoices • BEEER Report – Ngas 2018.xlsx 	
Scope 2	<ul style="list-style-type: none"> • 30 minute load – University of Tasmania.xlsx • UTAS Electricity NMIs for Auditors.xlsx • Scope 2 – Electricity 2018.xlsx • AMC Darling Harbor electricity 2018.pdf • Electricity DATA estimates 2018.xlsx • Electricity DATA from T1F 2018.xlsx • Electricity DATA from submeters North.xlsx • Electricity DATA from submeters South.xlsx • Energy INVOICES 2018 for GHG Inventory.xlsx • Yarragadee radio telescope Feb 2019 reading.pdf 	<ul style="list-style-type: none"> • Carmen Primo Perez, 4/02/19-7/03/2019
Scope 3	<ul style="list-style-type: none"> • Scope 3 – Liquid Fuels 2018.xlsx • Scope 3 – Natural Gas 2018 (Tableau).xlsx • Scope 3 – Electricity 2018.xlsx • Scope 3 facilites – Electricity 2018.xlsx • Scope 3 – Accomodation.xlsx • Scope 3 – Construction • Scope 3 – Flight emissions 2018.xlsx • Scope 3 – Cattle emissions 2018.xlsx 	<ul style="list-style-type: none"> • Carmen Primo Perez, 21/01/19-13/03/2019

	<ul style="list-style-type: none"> • Scope 3 – Office Paper emissions.xlsx • Scope 3 – Refrigerant emissions 2018.xlsx • Scope 3 – Sanitary waste Emissions 2018.xlsx • Scope 3 Staff Commuting 2018.xlsx • UTAS Travel Behaviour Survey 2017 staff – RAW DATA.xlsx • Scope 3 – Taxis 2018.xlsx • Scope 3 – Tissue paper 2018.xlsx • Scope 3 – Waste emissions 2018.xlsx • Scope 3 – Water and wastewater emissions 2018.xlsx 	
Carbon Offsets	<ul style="list-style-type: none"> • 2018 Offsets – 190701 L UniTas 2019 Surrender.pdf 	CO ₂ Australia, 1/07/19