



ORGANISATION AUDIT REPORT

Toitū carbonreduce and Toitū carbonzero certification programmes



Organisation:

Energy and Technical Services Limited (trading as CarbonEES®)

Lead Auditor	Sonia Groes-Petrie
Verification firm	Toitū Envirocare
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Report date	24 September 2021
Report reviewed by	Osana Robertson, Toitū Envirocare, 15 October 2021

AUDIT OBJECTIVES

The objective of the audit was to determine if:

- the organisation’s GHG measurement (emissions data and calculations) meet(s) the criteria for the measure step
- the organisation’s GHG emissions management and reduction(s) meet(s) the criteria for the manage step
- the organisation’s marketing meets the criteria for the market step

AUDIT CRITERIA AND SCOPE

The audit criteria and scope are detailed in the following table:

Audit criteria	Technical Requirements v2.2, Measure and Manage guides v2.0, Certification mark guide v2.3, Verifier Manual v2.4, ISO 14064-1:2006, ISO 14064-3:2006
Audit date	24/09/2021
Reporting year	01/07/2020 - 30/06/2021
Base year	01/07/2010 - 30/06/2011
Consolidation methodology	Operational Control
Materiality threshold	5%
Certification scope claim	Energy and Technical Services Limited (trading as CarbonEES®) meets the requirements of Toitū carbonzero certification having measured its greenhouse gas emissions in accordance with the requirements of ISO 14064-1:2006, committed to managing and reducing its emissions and neutralised its remaining unavoidable emissions through the cancellation of an appropriate number of verified carbon credits in respect of the operational activities of its organisation.
Registered office address	Level 6, 220 Willis Street, Wellington 6011, New Zealand
Locations visited	Level 6, 220 Willis Street, Wellington 6011, New Zealand
Audit Type	Surveillance (monitoring period of certification)
Audit Stage	Stage 1 & 2 onsite (desk based planning & site visit audit completed)

CONCLUSION

The following total emissions have been verified:

Emissions summary by scopes	Units
Scope 1 total	0.39 tCO₂e
Scope 2 total	0.61 tCO₂e
Scope 3 total	1.46 tCO₂e
<i>Mandatory scope 3</i>	<i>1.46 tCO₂e</i>
<i>Additional scope 3</i>	<i>0.00 tCO₂e</i>
<i>One-time scope 3</i>	<i>0.00 tCO₂e</i>
Total inventory:	2.45 tCO₂e
Emissions intensity:	2.78 tCO ₂ e/\$M ¹
Double counting:	0.00 tCO ₂ e

¹ Not adjusted for inflation. Adjusted values available upon request.

Emissions to offset:	2.45	tCO ₂ e
Carbon credits:	3	Number required

An assessment of materiality was made against the defined threshold. From this analysis it is concluded that the stated emissions are free from material error.

This is the 11th year of reporting under the Toitū carbonzero programme. An absolute reduction in Scope 1 and 2 emissions of 0.92 tCO₂e has been achieved against base year. A reduction in emissions intensity (for Scope 1, 2 and mandatory Scope 3 emissions) of 20.68 tCO₂e/\$M has been achieved based upon a 5 year rolling average.

AUDIT SUMMARY

Verification was conducted in accordance with the Programme Verification Guidelines including ISO 14064-3:2006 and the Verification and Sampling Plan.

As part of the audit, the below criteria/documents were reviewed:

Criteria/documents	Status
Organisational boundaries	Meets scheme requirements.
The Greenhouse Gas Emissions Inventory report	Meets scheme requirements.
Application of the accounting principles	Meets scheme requirements.
Emissions Management and Reduction Plan	Meets scheme requirements.
Use of the Toitū carbonzero programme logo	Meets scheme requirements.
The requirement to maintain a complaints procedure	Meets scheme requirements.

A total of 2 non-conformances and 3 minor non-conformances were raised during this visit. Full details of the findings are given in the findings log below.

Using our Data Quality Assessment tool for analysing data against completeness and assumed uncertainty an inventory “quality” can be classified as follows:

- High
- Good
- Fair
- Poor

From the analysis conducted your inventory is classified as: Good

Certification to Toitū carbonzero programme “certified organisation” is recommended. This is not subject to any further client actions.

ADDITIONAL NOTES

None

ASSURANCE

Level of Assurance	Reasonable
Qualifications/Limitations	None

FINDINGS LOG

Date issued:	24/09/2021
Verifier:	Sonia Groes-Petrie
Company issued to:	Energy and Technical Services Limited (trading as CarbonEES®)

A finding marked NCR must be corrected before audit can be closed out, unless otherwise approved by the Certification Manager
A finding marked mNCR is not required to be corrected for this verification, but may need to be addressed/checked for your next inventory, or it may become a NCR. You may voluntarily correct a mNCR for completeness
A finding marked Obs is an observation or recommendation from the verifier that may be helpful to you
--- corrective actions are expected to be closed out within 15 days of the date raised---

Ref #	Issue	Status	Type	Comments / Agreed Corrective Actions	Date closed	Evidence sighted to close out the issue where corrective action required.
NCR1	Electricity: June 2021 not included in original reported inventory due to unavailability of invoice.	Closed	NCR	Update emanage	15/10/2021	Emanage updated during audit
NCR2	Electricity T&D Losses not reported	Closed	mNCR	Update emanage	15/10/2021	Emanage updated during audit
mNCR1	EV: one transaction omitted	Closed	mNCR	Optional to update emanage	15/10/2021	Emanage updated during audit
mNCR2	Mileage (small car): one transaction omitted	Closed	mNCR	Optional to update emanage	15/10/2021	Emanage updated during audit
mNCR3	KPIS: Staff FTEs: minor difference between primary data and emanage	Closed	mNCR	Optional to update emanage	15/10/2021	Emanage updated during audit

NOTES

1. The detailed audit findings and calculations are given in the Verification Plan and Working Papers associated with this audit. These contain proprietary verification methodologies and remain confidential to Toitū Envirocare.
2. The audit is based upon sampling and as such nonconformities may exist that have not yet been identified.
3. We have reviewed the company's GHG emissions inventory for the period. The inventory is based on historical information which is stated in accordance with the requirements of ISO 14064-1:2006 and the scheme Technical Requirements.
4. The scope of the review was limited to personnel interview, analytical review procedures applied to GHG emissions data, and review of the input of data into the emissions inventory. Based on our review the inventory is compliant with the requirements of ISO 14064-1:2006.
5. A **non-conformance (NCR)** indicates that the auditor has found a non-conformance with scheme Technical Requirements (audit criteria) and requires you to take the appropriate corrective action and provide evidence of this correction within two weeks. This may require resubmission of an updated Emissions Inventory Report and Emissions Management and Reduction Plan.
6. A **minor non-conformance (mNCR)** which the auditor has found which is not material to the outcome of the inventory, but to which a failure to address in the preparation of future inventories could lead to a major Non-Conformance (NCR).
7. **Observations** made by your auditor are strongly advised but the actions are not required for the organisation to be recommended for certification.
8. Neither Toitū Envirocare nor the auditor has any interest in the organisation, other than in our capacity as assurance providers. We have not carried out any work with this business prior to this review other than conducting the previous verification.
9. This report has been prepared solely for the use of the organisation and Toitū Envirocare as part of an application for Toitū carbonzero programme certification. It may be relied on solely by the organisation and Toitū Envirocare for that purpose only. Toitū Envirocare does not accept or assume any responsibility to any person other than the organisation in relation to the statements or findings expressed or implied in this report.
10. Any correspondence regarding this audit report should be directed to your Lead Auditor.
11. A copy of this report has been provided to the nominated client contact.