



National Carbon Offset Standard Assurance Audit Report CARE Super 2018FY

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VERSION CONTROL RECORD

Version	Date	Author/Editor	Lead Auditor Review
vA.0	19 November 2019	Shaun McFarlane	Matt Drum

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Section 1: Audit Statement and Audit Findings

Audited body

Name of audited body	CARE Super Pty Ltd
Name of contact person for audited body	Xinting Jia
Position title	ESG Specialist
Contact person phone number	(03) 8623 0706
Contact person email address	xjia@caresuper.com.au
Audited body's street address	Level 18 31 Queen Street Melbourne VIC 3000

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	CARE Super
Initial or periodic audit	Initial
Reporting period covered by audit	1 July 2017 to 30 June 2018
Date terms of engagement signed	26 August 2019
Date audit report signed	19 November 2019

Audited emissions inventory FY 2017–18

Audited Scope 1 emissions (tonnes CO₂-e)	76.6 tCO ₂ -e
Audited Scope 2 emissions (tonnes CO₂-e)	93.5 tCO ₂ -e
Audited Scope 3 emissions (tonnes CO₂-e)	1,256.5 tCO ₂ -e
Scope 2 emissions reduced through retirement of LGCs (tonnes CO₂-e)	59.5 tCO ₂ -e
Total retired offsets (tonnes CO₂-e)	1,368 tCO ₂ -e

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 CARE Super.

Scope of audit

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

Matt Drum and Ndevr Environmental conducted the audit in accordance with ISO ASAE 3000, ASAE 3410 and ISO 14064-3. 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 CARE Super.

Responsibility of CARE Super's management

Management of CARE Super 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 CARE Super 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 CARE Super'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 CARE Super'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
- interviewing the audited body's representatives and consultants
- testing of calculations the audited body performed
- identification and testing of assumptions supporting the calculations
- reviewing and verifying source data
- verifying the appropriate volume of eligible offset units were retired, and
- other risk based tests as required..

Use of our limited assurance engagement report

This report has been prepared for the use of CARE Super, the Department of the Environment and Energy, for the sole purpose of reporting on CARE Super'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, CARE Super 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 CARE Super 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 CARE Super'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, nothing has come to our attention that would lead us to believe that CARE Super's carbon neutral claim has not been prepared in all material respects in accordance with the *National Carbon Offset Standard* for an Organisation.

A handwritten signature in black ink, appearing to read 'MD', with a long horizontal line extending to the right.

Matt Drum, RGEA 120/2011

Managing Director

Ndevr Environmental

19 November 2019

Limitations on use

This Audit Statement has been prepared for the management of CARE Super 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	19 November 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	Misstatement in fuel emissions estimate in initial inventory.	Revised formula and fuel spend	Yes
Minor CAR	Misstatement in scope 2 emissions associated with GreenPower	Inventory revised.	Yes
Minor CAR	Misstatement noted in scope 3 emissions from reparation/printing, mailing, freight/warehousing activities when reviewing company expenditure.	Inventory revised.	Yes
Choose an item.	The Emissions Management Plan did not quantify proposed reduction activities.	CareSuper has reviewed and updated their emission reduction strategy and measures to include quantifications and timeframes.	Yes

Section 3: Documents Reviewed

Name or description of document	Document title / filename	Author and date prepared, and version if applicable
Carbon Calculations	190806 Calcsheet_Caresuper_Final.xlsx	Southpole/CARE Super
CareSuper - NCOS Annual Carbon Account 2018 draft (final)	CareSuper - NCOS Annual Carbon Account 2018_draft (final).docx	Southpole/CARE Super
CareSuper - NCOS Public Disclosure Summary 2018 draft (final)	CareSuper - NCOS Public Disclosure Summary 2018_draft (final).docx	Southpole/CARE Super
Australia National Greenhouse Accounts Factors - July 2018	6. Australia National Greenhouse Accounts Factors - July 2018.pdf	Government Publication
CareSuper - Flight Carbon Emission Report FY17-18 (CTM)	7. CareSuper - Flight Carbon Emission Report FY17-18 (CTM).xlsx	Southpole/CARE Super
Electricity 2018FY	8. Electricity 2018FY SZE.xlsx	Southpole/CARE Super
UK BEIS 2018	10. UK BEIS 2018.xls	Government Publication
Petrol Prices AUS FY 2017/2018	11. Petrol Prices AUS FY 2017_2018 (in AUD).pdf	Third Party
Flight calculator with distance 2018	13. SP Flight calculator with distance 2018.xlsx	Southpole/CARE Super
Email - Office area Melbourne and Sydney specific	15.1 Email - Office area Melbourne and Sydney specific.pdf	Southpole/CARE Super
Email - Sydney office old address	15.2 Email - Sydney office old address .pdf	Southpole/CARE Super
Sydney Office 1 CBD	15.3 Sydney Office 1 _ CBD - Kingsmede.pdf	Southpole/CARE Super
Sydney Office	15.4 Sydney Office 2 _ Investa Properties.pdf	Southpole/CARE Super
Forex History Data OFX	17. GBP_AUD Yearly Average Rates _ Forex History Data _ OFX.pdf	Third Party

AUD Inflation Calculator	18. AUD Inflation Calculator - Australian Dollar.pdf	Third Party
Email of Office Space	19. Email--First batch of question answered.pdf	Southpole/CARE Super
Canberra office	20. Canberra office_Servcorp_all expenses.pdf	Southpole/CARE Super
Brisbane office	21. Brisbane office_CHRISTIE 398_all expenses.pdf	Southpole/CARE Super
Accommodation Report Check	23. Accommodation Report Check In Date - FY 2017 to 2018.xlsx	Southpole/CARE Super
EPA Victoria – waste materials densities data	36. EPA Victoria - wastematerials-densities-data copy.pdf	Government Publication
EPA VIC GHG inventory management plan 2012–13	37. EPA VIC GHG inventory management plan 2012–13.pdf	Government Publication
Care Super Printing data	45. Care Super Printing data.xlsx	Southpole/CARE Super
Employee commuter travel	46. Employee commuter travel - CareSuper.xlsx	Southpole/CARE Super
Baseline energy consumption and GHG emissions	53. Baseline energy consumption and GHG emissions.pdf	Third Party