



ORGANISATION AUDIT REPORT

ISO 14064-1 verification

Organisation:
Selwyn District Council

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Report reviewed by Belinda Mathers, Toitū Envirocare, 16/12/2020

AUDIT OBJECTIVES

The objective of the audit was to determine if:

- the organisation's GHG measurement (emissions data and calculations) meet(s) the criteria and requirements of ISO 14064-1:2006.

AUDIT CRITERIA AND SCOPE

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

Audit criteria	Verifier Manual v2.4, ISO 14064-1:2006, ISO 14064-3:2006
Audit date	08/10/2020
Reporting year	01/07/2018 - 30/06/2019
Base year	01/07/2018 - 30/06/2019
Consolidation methodology	Operational Control
Materiality threshold	5%
GHG Assertion	Selwyn District Council has measured its greenhouse gas emissions in accordance with ISO 14064-1:2006, with respect to the operational activities of its organisation excluding emissions sources from contractors for capital works and facilities leased by other parties where SDC has no operational control.
Registered office address	2 Norman Kirk Drive, Rolleston, Christchurch 7614, New Zealand
Locations visited	2 Norman Kirk Drive, Rolleston, Christchurch 7614, New Zealand
Audit Type	Verification Only
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	368.45	tCO ₂ e
Scope 2 total	1,548.20	tCO ₂ e
Scope 3 total	4,283.86	tCO ₂ e
Total inventory:	6,200.51	tCO₂e

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.

AUDIT SUMMARY

SCOPE AND BOUNDARIES

The scope of the emissions inventory includes all activities within the operational boundaries of Selwyn District Council. It is noted that there are a range of activities that have been shown to be *de minimis* and therefore these are excluded from the scope of the inventory. These include but are not limited to:

- Taxi
- Staff Mileage
- Couriers
- Nitrogen Fertiliser use
- Small WWTPs (Arthur's Pass, Claremont, Castle Hill and Lake Coleridge)

The following activities were excluded due to being outside of operational control and therefore the reporting boundary:

- Subcontractors engaged for construction works

EMISSIONS FACTORS

The emissions factors used were from the Toitū emanage tool. The emissions factors were checked for all emission sources and were found to be appropriately using NZ based emissions factors.

LEVEL OF VERIFICATION

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

Verification Level	Emissions sources
Primary verification: Verification from reported emissions back to actual source data in accordance with the appropriate data sampling protocols (checking supplier or other source data, calculations, scope and boundaries of data, date ranges, emissions factors and key assumptions)	Electricity (Service Centres, 5 Waters, Street lighting business units) Fleet vehicle fuels (diesel and petrol) Diesel commercial
Secondary verification Verification from reported emissions back to initial consolidation of source data (checking of calculations, scope and boundaries of data, date ranges, emissions factors and key assumptions)	Wastewater Treatment Plant emissions
Tertiary verification Professional judgment that the reported emissions are of the correct order of magnitude; that all emissions factors are correct; that stated <i>de minimis</i> sources are appropriately justified.	Electricity (all remaining business units) LPG Waste to landfill Contractors for council Parks & Reserves and waste activities (fuel use) Truck km (transporting waste to landfill) Air Travel Light Fuel Oil Refrigerants

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

A total of 6 Requests for Information, 2 non-conformances, 4 minor non-conformances and 2 observations 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

This is not subject to any further client actions.

ADDITIONAL NOTES

Selwyn District Council reported emissions intensity (Total gross GHG emissions per Turnover/revenue (\$Millions)) however this was not verified as part of this ISO 14064-1 Verification Only engagement.

The organisation needs to ensure that any claims relating to their GHG emissions do not indicate that Selwyn District Council has gained Toitū carbonreduce or carbonzero certification.

ASSURANCE

Level of Assurance	Reasonable Scope 1 & 2, Limited Scope 3
Qualifications/Limitations	Treated wastewater emissions were determined using the measured flow quantity and quality data and the IPCC 2019 modelling approach. The model includes various inherent assumptions. Changes in assumptions could change this number significantly.

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.
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.
9. This report has been prepared solely for the use of the organisation and Toitū Envirocare as part of a GHG verification in accordance with relevant international standards as outlined in the audit criteria above. 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.