

SECTION 1 Audit Statement and Audit Findings

Organisation Being Audited

Organisation Name	Moreland City Council
Contact person	Louise Lovell
Position title	Senior ESD Engineer
Telephone number	(03) 9240 1138
Email address	llovell@moreland.vic.gov.au
Street address	90 Bell Street, COBURG VIC 3058

Carbon Neutral Certification Type

Type of certification (tick all applicable)	<input checked="" type="checkbox"/> Organisation <input type="checkbox"/> Product/service <input type="checkbox"/> Part of organisation <input type="checkbox"/> Event
Description of product / service / event or organisation	Municipal Council related services including facility, street lighting and transport activities.
Initial or periodic audit	Periodic Audit

Auditor Information

Name of audit organisation	SGS Australia Pty Ltd
Name of lead auditor	Stephen Glynatsis
Names of audit team members (if applicable)	Not Applicable
Telephone number	(03) 9574 3292
Email address	stephen.glynatsis@sgs.com

NCOS Requirement	Confirmation and provide evidence
Lead auditor's NGER registration number	0031/2010
Is the lead auditor accredited to the international standard ISO 14065:2007?	Yes – under SGS UK (UKAS) global accreditation

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

Stephen Glynatsis confirms that he has not carried out more than four previous consecutive audits for Moreland City Council

Scope of Audit

SGS Australia Pty Ltd has been engaged to undertake an independent audit Moreland City Council compliance with the National Carbon Offset Standard (NCOS) and the National Carbon Offset Standard Carbon Neutral Program Guidelines (the Guidelines), in order to maintain certification under the Carbon Neutral Program (CNP).

Stephen Glynatsis of SGS Australia Pty Ltd conducted the audit in accordance with ISO 14064(3). The audit has been planned and performed in accordance with the proposal approved by the participant to enable me to provide reasonable assurance regarding Moreland City Council NCOS Carbon Neutral Program Participant Responsibilities

The participant is responsible for preparing the NCOS Carbon Neutral Program reporting documentation and for maintaining an effective internal control environment and data management system, in accordance with the requirements of the NCOS and the Guidelines.

Auditor's Responsibilities and Procedures Performed

SGS Australia Pty Ltd has undertaken the following procedures that are considered appropriate to be able to provide a reasonable level of assurance, with the exception of Scope 3 emissions for organisations which are only required to be audited to a limited level of assurance:

A broad summary of procedures undertaken are as follows.

An initial site visit was conducted to meet the key responsible personnel, and obtain a broad overview of the organisation and data collecting and reporting processes and systems.

Council provided information on the organisational and operational boundaries selected, the data selected and reported for 2015-2016 period, the process of determining the activity data for scope one, two and three emission sources as well as type and availability of source data information such as supplier invoices, supplier reports and records.

Based on the information provided a risk assessment approach was undertaken, to determine where the higher level of risks are likely to be found greatest efforts in conducting the assurance audit should be directed. This involved the following steps:

- Identifying the significance (high >5%, medium <5%, >1%, low <1% >0.05%, non-significant <0.05%) of the contribution of sources of emissions.
- Evaluating risks (inherent, detection and control risks) of each source by considered the process of collecting, processing and calculating activity data. This is rated as high, medium or low.
- The efforts directed in the audit process are then assessed as high, medium or low, based on the significance and risk evaluations.

The audit procedures were then and are summarised as follows:

- Organisation boundary checked against the Council's Asset Management system.
- Operational boundaries, where checked for completeness for both scope 1 and scope 2 emission sources with any exclusion justified in accordance with NCOS requirements.
- Review selection process of scope 3 emissions, and that are in accordance with NCOS requirements.
- Interviews as required the relevant site personal responsible for data collection and processing including Louise Lovell, Moreland City Council, Theo Romios (City Wide) for contractor fuel, Gail Jenkins Council's Utility Data Management Officer.
- Methodologies and emission factors confirmed to from approved sources and are current for reporting period.
- Source data was checked, including physical checking of invoices (electricity, gas, waste) and supplier reports (fuel, refrigerant, paper) and records examples:
 - Natural Gas & Electricity- supplier invoices checked for top Major sites
 - Fuel – check Fuel Supplier reports
 - Electricity - Street lighting, all supplier invoice records checked.
 - Waste Disposal – review Waste audit report
 - Travel – Council TRIMS reports
- Site visit to selected key facilities was conducted to confirm electricity and gas metering including - Brunswick Town Hall, Walter Street Depot, Brunswick Baths
- Site visit to selected key facilities was conducted to confirm emission reduction actions (solar PV instillation) and gas metering including - Brunswick Town Hall, Walter Street Depot, Brunswick Baths
- Review of all NCOS reports (PDS and Annual Inventory Report) and documentation undertaken including offset cancellations checked against public register.

SGS Australia Pty L did not conduct any audit procedures with respect to the internal control environment and data management system of the applicant as a whole. As such, no assurance is provided on any internal control environment and data management system not associated with preparing the NCOS Carbon Neutral Program documentation.

The results of the audit procedures undertaken are set out in the following sections of the Report.

Inherent Limitations

Due to the inherent limitations in any internal control environment and data management system it is possible that fraud, error, or non-compliance with requirements of the NCOS or NCOS Carbon Neutral Program Guidelines may occur and may not be detected. Further, the audit process was not designed to detect all weaknesses or errors in the internal control environment and data management system so far as they relate to the scope of audit set out above, as the audit has not been performed continuously throughout the period and the procedures performed on the relevant internal information and data management system were on a test basis. Any extrapolation from this audit to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

The audit opinion expressed in this Report has been formed on the above basis.

Assurance statement and opinion

Reasonable: In our opinion, the participant's Carbon Neutral Program annual reporting documents are, in all material aspects (with the exception of Scope 3 emissions), in accordance with the National Carbon Offset Standard and National Carbon Offset Standard Carbon Neutral Program Guidelines.

Limited: Based on the procedures performed (as described above), nothing has come to our attention that would lead us to believe that the participant's Carbon Neutral Program annual reporting documents as they relate to Scope 3 emissions, in all material aspects, have not been prepared in accordance with the National Carbon Offset Standard and National Carbon Offset Standard Carbon Neutral Program Guidelines.

Recommendations

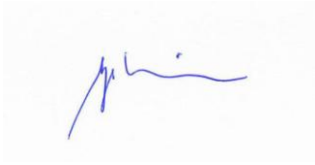
All corrective actions raised were resolved during the audit process.

Summary of CARs raised and observations made listed in Section 5 of this report.

Limitations on Use

This Audit Statement has been prepared for the management of the NCOS Carbon Neutral Program participant and for review by the Department of the Environment, solely for use in relation to the NCOS Carbon Neutral Program. 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	Stephen Glynatsis
Position of lead auditor	Lead Auditor, Sustainability
Signature of lead auditor	
Date	1/11/16

SECTION 3: Greenhouse Gas Inventory

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
<p>Has the GHG Inventory been prepared in accordance with current domestic and international standards?</p> <p>For example: ISO 14064.1:2006, National Greenhouse and Energy Reporting Act and supporting documentation, and Greenhouse Gas Protocol</p>	Yes	ISO 14064.1:2006, National Greenhouse and Energy Reporting Act and supporting documentation and Greenhouse Gas Protocol, National Carbon Offset Standard and GHG Protocol – Corporate Value Chain (scope 3) Accounting and Reporting Standard
<p>Has the time period for the GHG Inventory been clearly stated?</p>	Yes	Period Stated as FY 2015/16 for both PDS and Annual Inventory
3.1 Organisation Description and Boundary		
<p>Has the GHG Inventory base year been correctly identified (i.e., the first year for which the Inventory has been completed)?</p>	Yes	PDS, Page 1 – First carbon Neutral period 2011-12 and table 1 – 2011-12
<p>Has the organisational boundary been transparently documented?</p> <p>The boundary is best displayed diagrammatically.</p>	Yes	PDS, section 1, includes graphical representation figures 1 & 2.
<p>Does the organisational boundary accurately reflect the operations undertaken by the organisation/part of organisation?</p>	Yes	The organisational boundary accurately reflects the operations undertaken by the organisation. It is consistent to operations that would generally be expected by municipal councils.

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
Have all exclusions to the organisational boundary been described and justified?	Yes	PDS, section 1B includes non quantified exclusions with justifications and plans for future reporting included
Have the methodologies used to determine the organisational boundary (e.g., “operational control” test) been clearly identified?	Yes	PDS, Section 1A – operational control defined.
3.2 Emission Sources		
<p>Have all Scope 1 and Scope 2 sources of emissions from within the organisational boundary been included in the GHG Inventory?</p> <p>This should include emissions from the six GHG’s included under the Kyoto Protocol.</p>	Yes	<p>Review of organisations operational boundary, to include all emission sources applicable.</p> <p>Council has stated this also in PDS – section 1A, that all 6 GHG’s included under the Kyoto Protocol were considered in the determination of the inventory.</p>
Have Scope 3 emission sources within the established organisational boundary been identified?	Yes	PDS – section 1B, has listed all the Scope 3 emission sourced to be considered.
Have any Scope 3 emission sources been excluded? If so, are the exclusions clearly stated and justified and the impact of the exclusions been considered?	Minor CAR03 Closed	<p>Minor CAR03 raised:</p> <p>Scope 3 emissions - relevance should be based on clause 3.3.3.</p> <p>Justification for exclusion should be stated.</p> <p>Where relevant but no reliable data then plan should be put in place for future reporting (3.3.3)</p> <p>Minor CAR03 Closed</p>
3.3 Calculation Methodology and Emission Factors		

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
Have the sources of all information and activity data been clearly documented?	Yes	Annual Inventory – Table 3
Have Scope 1 and Scope 2 emission factors been sourced from the National Greenhouse Accounts Factors?	<p>MinorCAR06 Closed</p> <p>MinorCAR08 Closed</p>	<p>Annual Inventory – Table 3</p> <p>NGA factors August 2016 used.</p> <p>Where not available, i.e. fugitive emissions DEFRA 2016 emission factors have been used.</p> <p>Minor CAR06: Street lighting - emission factors uses 1.13 (scope 2) and 0.13 (Scope 3) not latest NGA Factors.</p> <p>Minor CAR06 closed.</p> <p>Minor CAR08: Electricity (Scope 2) and Electricity (Scope 3 - No Op Control) on updated inventory, ESD NCOS - 15 16 - Audit - Draft Spreadsheet - 14 Oct.XLSX, has used incorrect EF of 1.26 instead of 1.09.</p> <p>Minor CAR08 Closed</p>

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
Have Scope 3 emission factors been sourced from the most current and appropriate source?	Minor CAR07 Closed	Annual Inventory – Table 3 NGA factors August 2016 used. Electricity, gas, transport, Asphalt Vic EPA Inventory Management Plan 2012-13, – for Water EPA Victoria – Paper Flights – DEFRA 2016 Minor CAR07: Office Paper - Emission Factors for Domestic, International (Virgin and Recycles) not matching EPA publication - 1374.1 Minor CAR07 closed.
Has the purchase of GreenPower™ and/or the voluntary surrender of GreenPower™ eligible LGCs been correctly taken into account?	Not applicable	Annual Inventory – Table 4, Greenpower reported, applicable to Coburg Civic Centre. Verified through checking of all monthly supplier invoices for reported period. This includes 714 tonnes CO2-e
Have all purchases of NCOS certified carbon neutral products been correctly accounted for? Emissions from NCOS carbon neutral products are zero rated to avoid double counting. Only NCOS certified products can be accepted under the CNP.	Yes	Only NCOS purchased paper was excluded from the paper emission calculation. ESD NCOS - 15 16 - Audit - Draft Spreadsheet - 26 Oct. – paper calculation accounting for 175kg of carbon neutral paper. Council Report - D16/281894

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
Have all assumptions relating to the calculation of greenhouse gas emissions been clearly described and justified?	Yes	Annual Inventory – Section 3B clearly described and justified.
3.4 Emissions Calculations		
Have the emission calculations been quantified correctly for each emission source?	MinorCAR01 Minor CAR02 Minor CAR04 Minor CAR05 All minor CARs closed. Observation 01	Annual Inventory – Section Table 3 PDS Table 1 & Section 3 Verified inventory spreadsheet calculation ESD NCOS - 15 16 - Audit - Draft Spreadsheet - 26 Oct and activity data Activity data verified to source data Electricity - Minor CAR01 raised and closed. Gas - Minor CAR02 raised and closed. Transport fuel - Minor CAR04 raised and closed. Electricity - Minor CAR05 raised and closed. Observation 01: Consideration to improve data collection and reporting of contractor fuel by identifying all major contractors and requesting fuel usage data. Current approach to source data from single Major Contractor and then factor an additional 50% to account for all other contractor has been historically used by the organisation.

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
Does the sum of all individual emission sources accurately represent the total attributable emissions for the organisation/part of the organisation included within the GHG Inventory?	Yes	Annual Inventory – Section Table 3 PDS Table 1 & Section 3 Sum of individual emission sources match the total emission reported 17890 tCO2-e.
3.5 Assessment of Uncertainty		
Has uncertainty of Scope 1 emission estimates been assessed in accordance with the National Greenhouse and Energy Reporting (measurement) Determination?	Not applicable	Not applicable under NGER requirements
3.6 Base Year Recalculation Policy		
Has the GHG Inventory base year been correctly identified (i.e., the first year for which the GHG Inventory has been completed)?	Yes	PDS - Title page – First Year 2011-2012 PDS - Table 1 – Emissions since last year Annual Inventory – Section 3D – Base Year Recalculation Policy

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding
<p>Has a base year recalculation policy been included that is consistent with the GHG Protocol and NCOS?</p> <p>Consideration to be given to mergers, divestments, acquisitions, organic growth and decay, insourcing, outsourcing and significance thresholds.</p> <p>NCOS Section 4.2.2 and the GHG Protocol Corporate & Accounting Standard Ch. 5 provide specific guidance.</p>	<p>Yes</p>	<p>Annual Inventory – Section 3D – Base Year Recalculation Policy consistent with NCOS section 4.2.2</p> <p>No material changes in 2015-16 to trigger a base year recalculation. Annual Inventory – Section 1 list additional sources reported (Accommodation & Asphalt) but neither triggers the 5% change to require the base year to be recalculated.</p>

SECTION 4: ADDITIONAL INFORMATION

Requirement (Refer to the NCOS Section 5.1)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
<p>Is the information contained in the PDS consistent with the Inventory/LCA?</p> <p>Consideration to be given to total emissions, emission sources, description of boundary and excluded emissions, reporting year, reduction and offsetting activities.</p>	Yes	Verified as consistent
4.1 Emissions Reductions		
Has the emissions reduction strategy been adequately described?	Yes	PDS – Section 4B. Requires council to forward purchase and cancel offsets
Have reduction measures been considered and documented?	Yes	<p>PDS – Section 2C includes 5 projects in 2015/16 period for Solar PV instillation.</p> <p>Site visit undertaken to physically sight instillation at the Walter Street Depot, Brunswick Town hall and Coburg Library sites.</p> <p>.</p>
Has the estimated quantity of emissions reductions from each emission reduction measure been stated?	Yes	<p>PDS – Section 2C includes 5 projects in 2015/16 period for Solar PV instillation.</p> <p>Calculation for reduction per annum and 2015-16, checked and confirmed</p>

Requirement (Refer to the NCOS Section 5.1)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
Has the total estimated quantity of emissions reductions been calculated?	Yes	PDS – Section 2C includes 5 projects in 2015/16 period for Solar PV installation. Total emission reduction 52 tCO2-e
4.2 Carbon Offsets		
Are offset quantities and the total offsets cancelled consistent with the total emissions?	Yes	PDS – Section 4A Total retired 19000 tCO2-e, 18176 tCO2-e- allocated for council emission covering 17176 tCO2-e- for emissions for 2015-16 period and 1000 tCO2-e retired on behalf of members of Moreland residents and staff. 824 tCO2-e have been held in surplus for future years.
Are the details, including serial numbers and registry, of the offsets provided?	Yes	PDS – Section 4A APX VCS Registry – Serial No. 3801-165544757-165563756-VCU-005-APX-IN-1-1045-29032012-31102012-0 Registry checked and confirmed – quantity, serial no and retirement date (23/12/15) confirmed. Link to registry and offsets retired: https://vcsregistry2.apx.com/myModule/rpt/myrpt.asp?r=206&h=12289
Has the quantity of offsets banked for future years been clearly stated?	Yes	PDS – Section 4A 824 tCO2-e offsets to be held in surplus for future reporting.

Requirement (Refer to the NCOS Section 5.1)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
<p>Have details of banked offsets been provided?</p> <p>This should include the offset type and evidence to support the transaction.</p>	Yes	<p>PDS – Section 4A</p> <p>Yes, amount and type stated. This can be confirmed through public registry information through the following link:</p> <p>https://vcsregistry2.apx.com/myModule/rpt/myrpt.asp?r=206&h=12289</p>
<p>Are the offset types cancelled deemed eligible under the NCOS?</p>	Yes	<p>PDS – Section 4A - VCUs</p> <p>VCU’s acceptable under national-carbon-offset-standard-v3</p>
<p>Has the approach for retiring carbon offsets for the reporting period been stated?</p> <p>Including the offset type, name of registry, and whether the participant plans to forward purchase the abatement?</p>	Yes	<p>PDS – Section 4A & 4B</p> <p>APX registry - VCU unit’s forward purchase.</p> <p>Plans for forward purchase for the 2016/17 period stated.</p>
<p>If offsets are used from earlier periods, have these been adequately described?</p>	Not applicable	<p>Not applicable. No offsets from earlier periods used.</p>
<p>4.3 Record Keeping</p>		
<p>Are record-keeping practices adequate?</p>	Yes	<p>Record keeping practises are considered adequate. Records requested were readily available and provided to the auditor upon request.</p>

Requirement (Refer to the NCOS Section 5.1)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
<p>Have the records that are required to be maintained been specified?</p> <p>Participants must also include details of NCOS documents in their records management.</p>	Yes	<p>Records required are specified in the inventory spreadsheet, ESD NCOS - 15 16 - Audit - Draft Spreadsheet - 26 Oct, used for the Emission calculation.</p> <p>Each emission source has a separate workbook that includes the calculation as well as stating the applicable reference documents</p>
<p>Has the person that is responsible for establishing and maintaining the records, and their role, been identified?</p>	Yes	<p>Louise Lovell, responsible for establishing and NCOS documentation and establishing the GHG inventory.</p> <p>Gail Jenkin, Council's Utility Data Management Officer, is responsible for council utility records – electricity, Gas, water, street lighting as well as employee travel</p> <p>Responsibilities were understood and confirmed through interview of responsible persons.</p>
4.4 Quality Control Practices		
<p>Has a description of the quality control practices that are in place to ensure that data quality is maintained been provided?</p>	Yes	<p>PDS – Section 2B, Data management, including upgrades to data management systems.</p>
4.5 Trade mark use and Marketing		

Requirement (Refer to the NCOS Section 5.1)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
Has a detailed register of the use of the NCOS Trade Mark been provided?	Yes	<p>PDS – Section 5 list use of the trade mark.</p> <p>Source information - ESD - NCOS - 15 16 - Audit - Trademark Register. This includes a more detailed use of the trademark including webpage references, building locations, specific email signatures as well as specific Council reports.</p> <p>Verified examples of certified logo used including: Town hall office entrance, email signatures, electric vehicle decal and webpage.</p>
4.6 Participant Declaration		
Has the declaration been completed and signed?	Yes	Signed 28/10/16, Sue Vujcevic, Manager City Strategy and Design.

SECTION 5: Summary of Corrective Action Requests and Observations

Finding	Summary of CAR/ Observation	Reference to Sections Reviewed in Certification Package	Summary of Action Taken to Address the CAR/ Observation (Participant's response and Auditor's conclusion)
Minor CAR01	Minor CAR01 Raised: Electricity -There were 6 differences in data used in the calculation based on invoice checks conducted.	3.4 Verifier Report Annual Inventory – Section Table 3 PDS Table 1 & Section 3	<u>Response from Moreland City Council:</u> Rate 2 peaks and off peak electricity was excluded and now included. SGS checks included. <u>Auditor Conclusion:</u> Received D16 329960 ESD NCOS - 15 16 - Draft Spreadsheet - for audit - 26 Sep. Updates confirmed and accepted Minor CAR01 Closed
Minor CAR02	Natural Gas - Scope 1, there were 10 differences in data entries used in the calculation based on invoice checks conducted. Overrun gas usage has been incorrectly subtracted from total gas usage.	3.4 Verifier Report Annual Inventory – Section Table 3 PDS Table 1 & Section 3	<u>Response from Moreland City Council:</u> Contract overruns were omitted and now included. SGS checks included. <u>Auditor Conclusion:</u> Received D16 329960 ESD NCOS - 15 16 - Draft Spreadsheet - for audit - 26 Sep. Updates confirmed and accepted Minor CAR02 Closed
Minor CAR03	Scope 3 Emissions - relevance should be	3.2 Verifier Report	<u>Response from Moreland City Council:</u>

	<p>based on clause 3.3.3.</p> <p>Justification for exclusion should be stated.</p> <p>Where relevant but no reliable data then plan should be put in place for future reporting (3.3.3)</p>	<p>PDS Section 1B</p>	<p>A plan for future reporting and preliminary assessment provided.</p> <p>PDS - Section 1B includes list scope 3 emissions not quantified and justification provided based on lack of reliable data, difficult to gather relative to expected emissions.</p> <p>Also listed in PDS – section 1B are scope 3 emission sources for which the organisation has in place an action plan to determine the level of materiality</p> <p>The Council has a document - D16 337752 ESD - NCOS - 15 16 - Audit - Scope 3 sources - Review of Organisational Boundaries which has considered justification of exclusions and whether potentially material and action plan for determining applicability for future reporting.</p> <p><u>Auditor Conclusion:</u></p> <p>Documents reviewed and accepted.</p>
<p>Minor CAR04</p>	<p>Transport fuel - ESD NCOS - 15 16 - Audit - Draft Spreadsheet - 14 Oct.XLS</p> <p>Error in calculating transport fuel.</p>	<p>3.4 Verifier Report</p> <p>Annual Inventory – Section Table 3</p> <p>PDS Table 1 & Section 3</p>	<p><u>Response from Moreland City Council:</u></p> <p>Corrections made - multiplied the purchase product volume by the number of units. I have updated the fuel and lube data with fuel volume.</p> <p><u>Auditor Conclusion:</u></p> <p>Corrections reviewed and accepted.</p>

Minor CAR05	Electricity - Scope 2 & 3 Sum of Peak and Non Peak used in the GHG Inventory did not match the sum of Total Usage - column S of GHG Inventory spreadsheet.	3.4 Verifier Report Annual Inventory – Section Table 3 PDS Table 1 & Section 3	<u>Response from Moreland City Council:</u> Resolved errors in calculations and included peak and off peak and total. These now sum. <u>Auditor Conclusion:</u> Corrections reviewed and accepted.
Minor CAR06	Street lighting - emission factors uses 1.13 (scope 2) and 0.13 (Scope 3) not latest NGA Factors (NGA 2016).	3.3 Verifier Report Annual Inventory – Table 3	<u>Response from Moreland City Council:</u> Corrections made, updated spreadsheet provided <u>Auditor Conclusion:</u> Corrections reviewed and accepted.
Minor CAR07	Office Paper - Emission Factors for Domestic, International (Virgin and Recycles) not matching EPA publication - 1374.1	3.3 Verifier Report Annual Inventory – Table 3	<u>Response from Moreland City Council:</u> Paper now refers to correct conversion factor and internal virgin is updated to 1.08 on paper tab in spreadsheet. <u>Auditor Conclusion:</u> Corrections reviewed and accepted.
Minor CAR08	Electricity (Scope 2) and Electricity (Scope 3 - No Op Control) on updated inventory, ESD NCOS - 15 16 - Audit - Draft Spreadsheet - 14 Oct.XLSX, has used	3.3 Verifier Report Annual Inventory –	<u>Response from Moreland City Council:</u> Updated emission factor for electricity to 1.09 on conversion factor sheet.

	incorrect emission factor of 1.26 instead of 1.09 (NGA 2016).	Table 3	<u>Auditor Conclusion:</u> Corrections reviewed and accepted
Observation 01	Consideration to improve data quality for contractor fuel by identifying top contractors and requesting fuel usage data.		<u>Response from Moreland City Council:</u> Review of Organisational Boundaries document that has been updated in accordance with your findings. <u>Auditor Conclusion:</u> Observation remains open pending the next verification.

SECTION 6: Documents Reviewed

Name or Description of Document	Document Title / Filename	Author and Date Prepared, and Version if Applicable
National Carbon Offset Standard	National Carbon Offset Standard	Version 3, 24 Nov 2015
Carbon Neutral Program Guidelines	Carbon Neutral Program Guidelines	Version 4, 24 Nov 2015
ISO 14064-1:2006, Part 1	ISO 14064-1:2006, Part 1	2006
ISO 14064-1:2006, Part 3	ISO 14064-1:2006, Part 3	2006
The Greenhouse Gas Protocol	GHG_Protocol_Corporate_Accounting.	Current
The Greenhouse Gas Protocol	Corporate Value Chain (Scope 3) Accounting and Reporting Standard.	Current
National Greenhouse and Energy Reporting (Measurement) Determination 2008.	National Greenhouse and Energy Reporting (Measurement) Determination 2008.	2008
NGA Handbook	national-greenhouse-factors-aug-2016	August 2016
GHG Inventory Calculation Sheet.	ESD NCOS - 15 16 - Audit - Draft Spreadsheet - 26 Oct.xlsx	26 October 2016
Annual Inventory Report	ESD - NCOS - 15 16 - Reporting - Annual Inventory 26 Oct 1831	26 October 2016
Public Disclosure Summary	ESD - NCOS - 15 16 - Reporting - Public Disclosure Summary	26 10 16 (2016)
Site Facility comparison	D16 317812 ESD - NCOS - 15 16 - comparison of sites.	2016
Annual Budget Report	2015-2016-annual-budget-mk7	2016
Organisational boundary review (including scope 3	ESD - NCOS - 15 16 - Audit - Scope 3 sources - Review of Organisational	2016

emission sources)	Boundaries	
Transport Fuel	Supplier BP report	FY2015/16
Transport Fuel	Moreland Fuel Data - FY16	FY2015/16
Asphalt	Asphalt Used for Road Reconstruction Works 2015-16	FY2015/16
Asphalt	Asphalt road construction contracts - 468T, 408T, 401T	FY2015/16
Asphalt	greenhouse-gas-assessment-workbook-road-projects.	Feb2013
Employee Travel	Email Gail Jenkins - RE Myki data explanation	12/9/16
NCOS Trademark	ESD - NCOS - 15 16 - Audit - Trademark Register.	FY2015/16
Street lighting	Street Lighting - data - fin 15 16	FY2015/16
Travel - Business	Ref#16 - Flights and Accommodation - Part 3 - Interstate and Overseas Travel - Financial Year 2015 - 2016	FY2015/16
Paper	Vic EPA, publication 1374.1	October 2013
Water	EPA Vic Inventory Management 2012-13	April 2014
Waste	Waste - Moreland_Municipal office waste audit 2016	2016
Lubricants	Moreland fuel & lube data 2015-16	FY2015/16
Emission Reductions	Emission Reductions MCC SGS Calc V1	October 2016
Paper	Paper - PA67 Paper Usage July 2015 - June 2016	FY2015/16
Water	Yarra Valley Water Invoices for selected sites	FY2015/16

Electricity	Electricity Utility Supplier Invoices for selected sights	FY2015/16
Gas	Natural Gas Supplier Utility Invoices	FY2015/16
Electricity	Street lighting Electricity Utility Invoices full period all meters	FY2015/16