


Independent agreed-upon procedures  
assessment report for the University of  
Tasmania in relation to compliance with  
the Climate Active Carbon Neutral  
Standard for Organisations for the  
reporting period 1 January 2019 – 31  
December 2019

## Assessment details

Assessed body	University of Tasmania
Contact person for assessed body	Carmen Primo Perez <carmen.primo@utas.edu.au>
Type of engagement	Agreed-upon procedures
Agreed-upon procedure for certification type	Organisation
Reporting period covered by engagement	1 January 2019 – 31 December 2019
Total emissions (tonnes CO <sub>2</sub> -e) relating to carbon neutral claim	36,366
The agreed upon procedures have been applied to the following specific information	<ul style="list-style-type: none"> <li>• Electricity TAS (Scope 2)</li> <li>• Flights (Long Haul)</li> <li>• Staff Commuting</li> <li>• Construction</li> <li>• Natural Gas (Scope 1 and 3)</li> <li>• Flights (Medium Haul)</li> </ul>
Proportion of emissions checked as a percentage of total inventory	75%
Factual findings	Sufficiency has not been determined and no conclusion or opinion is expressed and no assurance is provided by the assessor. Factual findings against each procedure can be found in Appendix 1.

Name of lead assessor	Terence Jeyaretnam
Assessor's organisation	Ernst & Young
Position of lead assessor	Partner
Address of lead assessor	8 Exhibition Street, Melbourne, Victoria 3000, Australia
Other assessment team members	Simon Colman and Emma Shakesheff
Lead assessor's relevant qualifications, registrations and credentials	<p>Terence Jeyaretnam has over twenty years' experience in advising governments and corporations on sustainability related issues. He is trained in the application of:</p> <ul style="list-style-type: none"> <li>• ASAE 3410 Assurance Engagement on Greenhouse Gas Statements</li> <li>• ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information,</li> <li>• ASAE 3100 – Compliance Engagements,</li> <li>• ISO14064-3:2006 Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions</li> <li>• AA1000 Assurance Standard (AA1000AS, 2008)</li> </ul> <p>Terence is a Registered Greenhouse and Energy Auditor - GEA: 0233/2016</p>
Signature of lead assessor	
Date	21 June 2021

Ernst & Young confirms that we are not aware of any actual or perceived conflict of interest in having completed this engagement or detail any perceived conflict of interest and how this was addressed.

## Report of factual findings

This is an Administrator funded agreed-upon procedures engagement. The procedures set out in Appendix 1 have been applied to the documentation that forms and supports the carbon neutral claim. Where the carbon neutral claim is used as a basis for certification against the Climate Active Carbon Neutral Standard

(Standard), the Administrator of the Climate Active initiative determines whether the factual findings provide a reasonable basis for certification. We do not express any conclusion, nor do we provide any assurance regarding the carbon neutral claim or certification. If we had performed additional procedures, a reasonable assurance engagement to a limited assurance engagement, other matters might have come to our attention which would have been reported.

## **Management's responsibility**

Management of University of Tasmania is responsible for the preparation and presentation of the carbon neutral claim in accordance and compliance with the relevant Climate Active Carbon Neutral Standard. This includes establishing and maintaining internal controls relevant to the preparation and presentation of the carbon neutral claim that are 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 relevant Climate Active Carbon Neutral Standard in determining operational control (or other appropriate approaches) and quantifying emissions, which are reflected in University of Tasmania's Public Disclosure Statement (PDS) and associated inventory summary which have been provided to us.

## **Assessor's responsibility**

Our responsibility is to issue a report of factual findings as to whether the carbon neutral claim has been prepared, in all material respects, in accordance with:

- ▶ The Agreed-upon Procedures agreed between EY and the Administrator and documented in the Climate Active Engagement Plan.
- ▶ ASRS 4400 *Agreed upon Procedures Engagements to Report Factual Findings*.

An agreed-upon procedures engagement involves the performance of procedures of an assurance nature from which no conclusion or opinion is expressed by the assurance practitioner and no assurance is provided to intended users. Instead only factual findings obtained as a result of the procedures performed are reported.

## **Independence and quality control**

In conducting our agreed-upon procedures engagement, we have met the independence requirements of the *APES 110 Code of Ethics for Professional Accountants* and have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. These include all of the requirements defined in the relevant Climate Active Carbon Neutral Standard and NGER Regulations regarding the Code of Conduct, independence and quality control. We have the required competencies and experience to conduct this assurance engagement.

Furthermore, in accordance with *Auditing Standard ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information and Other Assurance Engagements*, we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Other matters to be reported**

Nil

## **Other matters**

Nil

## **Restriction on use of report**

This report is intended solely for the use of the assessed body and the Administrator of the Climate Active initiative, solely for use to assess the carbon neutral claim under the Climate Active Carbon Neutral Standard for Organisations against the agreed-upon procedures. Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than these intended users for any consequences of reliance on this report for any purpose.

# Appendix 1

## Agreed Upon Procedures and Factual Findings

### Organisation Certification

Agreed-upon Procedures	Factual Findings	Errors, Exceptions or Contraventions identified
Assess activity data for Electricity TAS (Scope 2) - source data values to be within +/- 5% of values summarised in PDS	Passed	None – EY noted <1% variance recorded between the activity data, carbon inventory and invoice samples.
Assess activity data for Flights (Long Haul) - source data values to be within +/- 5% of values summarised in PDS	Passed	None – EY noted zero variance recorded between the activity data, carbon inventory and invoice samples.
Assess activity data for Staff Commuting - source data values to be within +/- 5% of values summarised in PDS	Passed	None – EY noted zero variance recorded between the activity data, carbon inventory and invoice samples.
Assess activity data for Construction - source data values to be within +/- 5% of values summarised in PDS	Passed	None – EY noted zero variance recorded between the activity data, carbon inventory and invoice samples.
Assess activity data for Natural Gas (Scope 1 and 3) - source data values to be within +/- 5% of values summarised in PDS	Passed	None – EY noted zero variance recorded between the activity data, carbon inventory and invoice samples.
Assess activity data for Flights (Medium Haul) - source data values to be within +/- 5% of values summarised in PDS	Passed	None – EY noted zero variance recorded between the activity data, carbon inventory and invoice samples.
Assess that records of reporting documents have been kept	Passed	None – EY noted no issues with records of reporting documents.
Assess that the reporting documents are consistent (in particular, that the Public Disclosure Statement is consistent with the carbon inventory)	Passed	None – EY noted the Public Disclosure Statement was consistent with the Carbon Inventory.

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