



# **THIRD PARTY VALIDATION**

June 2024

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## Version history

Date	Changes summary
June 2024	<ul style="list-style-type: none"> <li>Updated templates for Type 1 and Type 3 validations</li> <li>Added table outlining independence requirements for technical assessments and third party validations.</li> </ul>
16 March 2023	<ul style="list-style-type: none"> <li>Updated language throughout for consistent use of 'assurance practitioner', 'validate', 'agreed upon procedures', 'assurance engagement' and 'LCA critical review' to better align with relevant standards.</li> <li>Restructured document into specific sections for Type 1, Type 2 and Type 3 third party validations.</li> <li>Inclusion of, and updates to, key validation schedule information from the Climate Active Licence Agreement.</li> <li>Other minor updates to improve clarity, including to procedures.</li> </ul>

# 1. OVERVIEW OF REQUIREMENTS

This document sets out the third party validation requirements for carbon neutral certification against the Climate Active Carbon Neutral Standard (Standard). This includes the requirements for validations funded by the organisation seeking or maintaining Climate Active certification (Responsible Entity<sup>1</sup>), as well as annual risk-based validations of selected carbon neutral claims funded by the administrator of the Climate Active program (Administrator).

This document provides guidance for businesses seeking to gain or maintain carbon neutral certification and for the assurance practitioner<sup>2</sup> engaged to validate carbon neutral claims. It covers carbon neutral claims against the Climate Active Carbon Neutral Standard for Organisations, Products and Services, Events, and Precincts. This document explains which types of assurance or agreed upon procedures apply to each of the certification types, as well as the qualifications that assurance practitioners must hold. This document details the requirements of a Type 1, Type 2 and Type 3 validation respectively.

## Box 1: Technical assessments

In addition to the third party validation requirements, most certifications are subject to a technical assessment of the carbon neutral claim on application. The technical assessment must be carried out by a registered consultant. The validation schedule in the Licence Agreement (and below in Table 1 and 2) specifies which certifications are subject to a technical assessment. Technical assessment procedures and further information about registered consultants is available at [www.climateactive.org.au](http://www.climateactive.org.au).

## Responsible Entity funded third party validations

The third party validation requirements of a carbon neutral claim against the Climate Active Carbon Neutral Standard differ by:

1. certification type
2. sub-category within each certification type based on factors such as the size of an organisation and its carbon footprint.

The different certification types and subcategories are subject to different risk proportionate data validation procedures upon application for carbon neutral certification, and at intervals throughout the life of the certification. Some certifications are subject to assurance engagements, some to agreed upon procedures and others to a mix of both types of validation procedures.

<sup>1</sup> Responsible Entity as defined in the Climate Active Licence Agreement

<sup>2</sup> For the purposes of this document 'assurance practitioner', is the person or team engaged to complete a Climate Active Type 1, Type 2 or Type 3 Third Party validation. 'Assurance practitioner' is equivalent to 'auditor' in the Climate Active Licence Agreement. 'Assurance' in this definition does not necessarily imply that assurance over a Climate Active carbon neutral claim is being provided.

The validation schedule, Table 1 and Table 2 (and in the Licence Agreement), sets out:

- validation requirements for Organisations, Products, Services, Events and Precincts
- third party validation types.

**Please note:** The validation schedule may be updated from time to time, yet each Responsible Entity will be subject to the validation schedule outlined in their signed Licence Agreement until the Licence Agreement is renewed. The latest validation schedule is available in Table 1 and 2 (below) but assurance practitioners and their clients must refer to the requirements set out in the validation schedule to the Responsible Entity's specific Licence Agreement.

**Table 1:** Validation requirements for Organisations, Products, Services and Precincts

Certification	Initial certification		Ongoing certification	
	Technical Assessment	Third Party Validation	Technical Assessment	Third Party Validation
<b>Small Organisation</b>	Not required	Type 1	Not required	Type 1 required if Base Year Recalculation is required
<b>Medium Organisation</b>	Required	Type 1	Required every 3 years or whenever Base Year Recalculation is required	Type 1 required if Base Year Recalculation is required
<b>Large Organisation</b>	Required	Type 2	Required every 3 years or whenever Base Year Recalculation is required	Type 2 required if Base Year Recalculation is required
<b>Simple Service</b>	Required	Type 1	Required every 3 years or whenever Base Year Recalculation is required	Type 1 required if Base Year Recalculation is required
<b>Complex Service</b>	Required	Type 3	Required every 3 years or whenever Base Year Recalculation is required	Type 3 required if Base Year Recalculation is required
<b>Product</b>	Required	Type 3	Required every 3 years or whenever Base Year Recalculation is required	Type 3 required if Base Year Recalculation is required
<b>Precinct</b>	Required	Type 2	Required every 3 years or whenever Base Year Recalculation is required	Type 2 required if Base Year Recalculation is required

**Table 2:** Validation requirements for Events

Certification	Pre-event		Post-event	
	Technical Assessment	Third Party Validation	Technical Assessment	Third Party Validation
<b>Small event</b>	Not required	Not required	Not required	Not required
<b>Large event</b>	Required	Pre- event: Not required Post event: Type 1 required or for the first large event in an event portfolio	Every 3 years	Not required

**Table 3:** Third party validation types\*

Third party validation	Who can complete the validation
<b>Type 1</b> (Small and medium organisation, simple service and event validation)	Agreed upon procedure by: <ul style="list-style-type: none"> <li>A Registered Greenhouse and Energy Assurance Practitioner (register available at <a href="https://cer.gov.au/schemes/audits-our-schemes/find-auditor">https://cer.gov.au/schemes/audits-our-schemes/find-auditor</a>); or</li> <li>A chartered accountant (directory available at <a href="http://www.charteredaccountantsanz.com/find-a-ca">www.charteredaccountantsanz.com/find-a-ca</a>); or</li> <li>A certified practicing accountant (directory available at <a href="https://www.cpaaustralia.com.au/tools-and-resources/find-a-cpa">https://www.cpaaustralia.com.au/tools-and-resources/find-a-cpa</a>; or</li> <li>An external Lead Auditor in Environmental Management Systems ISO 14001 accredited by, and currently registered with, an internationally recognised certification body. (Register of eligible auditors available at <a href="#">Exemplar Global</a>)</li> <li>Approved verifier under the EPD Australasia program (register available at <a href="http://www.epd-australasia.com/about-us/certified-verifiers">www.epd-australasia.com/about-us/certified-verifiers</a>).</li> </ul>
<b>Type 2</b> (Assurance Engagement)	Assurance engagement by: <ul style="list-style-type: none"> <li>A Registered Greenhouse and Energy Assurance Practitioner (register available at <a href="https://cer.gov.au/schemes/audits-our-schemes/find-auditor">https://cer.gov.au/schemes/audits-our-schemes/find-auditor</a>); or</li> <li>An external Lead Auditor in Environmental Management Systems ISO 14065:2013 accredited by, and currently registered with, an internationally recognised certification body. (Register of eligible auditors available at <a href="#">Exemplar Global</a>).</li> </ul>
<b>Type 3</b> (Product/complex service validation)	Product or Service validation by: <ul style="list-style-type: none"> <li>An ALCAS Certified Life Cycle Assessment (LCA) Practitioner (register available at <a href="https://www.alcas.asn.au/certified-practitioners-old">https://www.alcas.asn.au/certified-practitioners-old</a>) who also meets Type 1 or Type 2 Validation requirements; or</li> </ul>

Third party validation	Who can complete the validation
	<ul style="list-style-type: none"> <li>• An ALCAS Certified LCA Practitioner (register available at <a href="http://www.alcas.asn.au/certified-practioners">www.alcas.asn.au/certified-practioners</a>) who is also an approved verifier under the EPD Australasia program (register available at <a href="http://www.epd-australasia.com/about-us/certified-verifiers">www.epd-australasia.com/about-us/certified-verifiers</a>); or</li> <li>• An assurance practitioner or accountant (meeting Type 1 or Type 2 Validation requirements) with in-depth knowledge of the LCA methodology who has:             <ol style="list-style-type: none"> <li>1. access to AusLCI, ecoinvent or similar Life Cycle Inventory database; and</li> <li>2. relevant skills through one of the following                 <ul style="list-style-type: none"> <li>- Training in international standard ISO 14040/ISO14044 or ISO 14067</li> <li>- Degree in LCA at the undergraduate or graduate level; and</li> </ul> </li> <li>3. relevant experience through one of the following                 <ul style="list-style-type: none"> <li>- Five independent third party LCA reviews according to ISO 14040/14044</li> <li>- Five years experience applying the LCA methodology, for example, through published LCAs or LCA consultancy work.</li> </ul> </li> </ol> </li> </ul>

\*The Third Party Validation must be undertaken by a party (individual or team) who meets the requirements in Table 3.

## Independence requirements for third party validations

The below table sets out independence requirements for businesses that may take part in different stages or roles of certification. These different roles include: receiving certification, preparing the carbon inventory, undertaking the technical assessment, and undertaking the third party validation.

Table 4 describes potential businesses engaging with these scenarios as 'Business A', 'Business B', and 'Business C'.

Only the 3 scenarios in the table below will be accepted for any reports received from 30 June 2024 (inclusive), and for all reporting after that date.

**Table 4:** Third party validations – independence scenarios

Scenario	Carbon inventory prepared by	Technical assessment done by	Third party validation done by
1. <b>Business A</b> , seeking certification, prepares its own carbon inventory	<b>Business A</b>	A registered consultant in <b>Business B</b>	A practitioner from <b>Business C</b> who meets eligibility requirements in Table 4 of the Licence Agreement Validation Schedule
2. <b>Business A</b> , seeking certification, prepares its own carbon inventory	<b>Business A</b>	A registered consultant in <b>Business B</b>	<p>A practitioner from <b>Business B</b>, who meets eligibility requirements in Table 4 of the Licence Agreement Validation Schedule</p> <p>The lead assurance practitioner must be different to the registered consultant signing off on the technical assessment</p>
3. <b>Business A</b> , seeking certification, engages a third-party (registered consultant) to prepare the carbon inventory	<b>Business B</b>	A registered consultant in <b>Business B</b>	A practitioner from <b>Business C</b> who meets eligibility requirements in Table 4 of the Licence Agreement Validation Schedule

### Notes:

- Where **Business A** engages a third-party who is not a registered consultant to prepare their carbon inventory, Climate Active will deem that this situation is equivalent to **Business A** preparing their own carbon inventory. In this scenario, the requirements of scenario 1 or 2 must therefore be met.
- Business A** cannot do a technical assessment nor the third party validation. **Business B** and **Business C** must be fully independent from **Business A** (e.g. they must not be under common ownership or have shared equity) to Climate Active's satisfaction.

## Administrator funded risk-based validations

In addition to the validation schedule requirements of the Licence Agreement, the Administrator of the Climate Active program will arrange for risk-based validations of selected certifications each year. The Administrator will engage and pay the assurance practitioners for these validations: the Responsible Entity does not need to pay. Administrator funded validations may be of the entire carbon neutral claim, or the Administrator may choose to commission validations of specific aspects in specific reporting years to target known common issues and identify others.

### Box 2: Administrator funded risk-based validations

- Administrator funded validations must be carried out by a third party eligible to undertake Type 2 assurance engagements.
- Administrator funded validations may function, in part, as independent validations of technical assessments.



## 2. RESPONSIBILITIES OF THE ENTITY AND INTENDED USER

### Responsibility of the entity

The entity making the carbon neutral claim (Responsible Entity) is responsible for: preparing and maintaining the carbon neutral claim in accordance with the requirements of the relevant Climate Active Carbon Neutral Standard (including by engaging a Registered Consultant, where relevant); maintaining appropriate records for validation purposes; and paying for the relevant validation type set out in the validation schedule of their Licence Agreement.

The Responsible Entity must keep records that are adequate to enable the assurance practitioner to assess the relevance, completeness, consistency, transparency and accuracy of reported data during an external validation. Records can be kept in electronic or paper form. Records should be stored in a format that is accessible to external assurance practitioners if required.

The validation is performed on the basis that the Responsible Entity acknowledges and understands that it has a responsibility to provide the assurance practitioner with reasonable access to:

- all information that management is aware is necessary for the performance of the engagement and agreed upon procedures
- additional information that may be requested for the purpose of the engagement
- persons within the entity from whom the assurance practitioner require co-operation to perform the engagement.

As appropriate to the carbon account, the assurance practitioner may need reasonable access to:

- facilities, equipment and personnel required for the operations within the organisation's emissions boundary
- records, including monitoring records, utility bills, test reports, failure reports, internal validation and management review records, customer complaints and statistics related to the activities within the emissions boundary
- any additional reporting or information source used to develop the carbon account.

**Responsibility of the intended user**

The intended users of the third-party validation reports are technical officers of the team administrating the Climate Active program. The intended users are expected to conduct their own assessment of the assurance practitioner's findings, combined with other information available to them and, if necessary, perform further procedures to obtain sufficient appropriate evidence on which to base their decision about whether the carbon neutral certification application or annual reporting documents should be accepted or rejected.

### 3. RESPONSIBILITIES OF AN ASSURANCE PRACTITIONER

The assurance practitioner's responsibility is to undertake a validation in relation to a carbon neutral claim made by the Responsible Entity. The assurance practitioner must carry out a validation in accordance with the required validation type for the carbon neutral claim.

#### Agreed upon procedures

- *The National Greenhouse and Energy Reporting (Audit) Determination 2009*, Parts 1, 2 and 4, with the exceptions set out in section 1 above.
- The Clean Energy Regulator's Audit Determination Handbook Chapters 2, 3, 4 and in particular 6, with exceptions set out below ([www.cleanenergyregulator.gov.au](http://www.cleanenergyregulator.gov.au)).

All assurance practitioners are required to be familiar with the requirements set out in the above documents. These requirements are not replicated in this document. Assurance practitioners will need to apply the following exceptions to the Audit Determination Handbook guidance:

- References to the Clean Energy Regulator are to be read as references to the Administrator of the Climate Active program.
- References to the schemes administered by the Clean Energy Regulator are to be read as references to the relevant Climate Active Carbon Neutral Standard and to the administrator of the Climate Active program.
- References to the legislation underpinning or governing the schemes administered by the Clean Energy Regulator are to be read as references to the relevant Climate Active Carbon Neutral Standard.
- References to Part 6 validations are to be read as references to validations that assess compliance with the relevant Climate Active Carbon Neutral Standard.
- If the assurance practitioner and/or entity believe it is necessary to amend the agreed upon procedures, the amendments must be discussed and agreed in writing between the assurance practitioner and the administrator of the Climate Active program ([Climate.Active@dcceew.gov.au](mailto:Climate.Active@dcceew.gov.au)).

The assurance practitioner's responsibility is to report factual findings obtained from conducting the agreed upon procedures set out in the testing procedures template, as applicable.

The validation must be undertaken in accordance with this framework, the National Greenhouse and Energy Reporting (Audit) Determination 2009, Parts 1, 2 and 4 and the Clean Energy Regulator's Audit Determination Handbook Chapters 2, 3, 4 and 6, with the exceptions set out above. The assurance practitioner must comply with the relevant ethical requirements relating to agreed upon procedures, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence, due care,

confidentiality and professional behaviour. As the agreed upon procedures do not constitute an assurance engagement, the assurance practitioner does not express any conclusion and provides no assurance on the carbon neutral claim. The assurance practitioner must report if the documentation prepared by the Responsible Entity for validation is not complete or if the data is incorrect.

## **Assurance engagements**

- ASAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information; or
- ISO 14064-3: Greenhouse gas specification with guidance for the validation and verification of greenhouse gas assertions.

The validation criteria that must be applied are the requirements set out in the relevant Climate Active Carbon Neutral Standard. The assurance practitioner may wish to contact the Administrator to discuss any issues or interpretations concerning the Standard.

The assurance practitioner must consider the evidence gathered in the course of carrying out the validation and provide a conclusion (also known as an assurance statement or validation opinion) about the preparation of the Public Disclosure Statement in line with the relevant Climate Active Carbon Neutral Standard. The conclusion must be either unqualified, qualified, adverse, or a conclusion that the assurance practitioner is unable to form an opinion. An unqualified or qualified assurance statement must at minimum be expressed in terms of limited assurance. Responsible Entities may choose to commission a reasonable assurance engagement, which is also acceptable.

If the assurance practitioner identifies any Corrective Action Requests (CARs) and/or observations during the audit, they must provide these to the Responsible Entity. The Responsible Entity should wherever possible be given the opportunity to resolve these prior to the closure of the validation activity. At the conclusion of the validation engagement, the assurance practitioner must provide the Responsible Entity with a list of any unresolved CARs and/or observations.

The assurance practitioner must provide the Responsible Entity with a written validation report. This report must include the assurance conclusion and, if relevant, the list of unresolved CARs and/or observations. It is optional to also include a list of CARs and observations that were resolved during the validation engagement. The Climate Active Carbon Neutral Standard validation templates below must be used to complete the report. The completed report(s) must be submitted to the Administrator of the Climate Active program within the timelines specified by the Administrator.

## 4. TYPE 1: AGREED UPON PROCEDURES

This section sets out the requirements for Type 1 third party agreed upon procedures (Type 1 validation) in relation to a carbon neutral claim against the Climate Active Carbon Neutral Standard, with the exception of offsets, which will be validated by the Administrator. A Type 1 validation is conducted by an assurance practitioner to report factual findings obtained from conducting the agreed upon procedures set out below. A Climate Active Type 1 validation is informed by International Standards ISO 14001 and ASRS 4400.

### Key steps

Type 1 validations require the assurance practitioner to carry out specified procedures, but not to provide a validation opinion.

The key steps in the validation process are:

1. An **independence and conduct declaration** is signed by the assurance practitioner within the report template, *Type 1 Agreed Upon Procedures Engagement Report*, below.
2. **Terms of the engagement** are agreed and signed. The terms must set out the standard under which the engagement is being conducted and the agreed upon procedures for validation and must state that the terms have been agreed to by the assurance practitioner.
3. The Responsible Entity confirms that all relevant information and source data has been made available to the assurance practitioner.
4. The **agreed upon procedures** referred to in this document are carried out by the assurance practitioner.
5. The assurance practitioner issues a **report of factual findings** and **one corresponding Type 1 agreed upon procedure template**, dependent on the certification (below in this document), which set out the result of each specific test of the agreed upon procedures. **Two templates (in the same document) must be submitted by the assurance practitioner.**

## REPORT TEMPLATE: Type 1 Agreed Upon Procedures

### Instructions and guidance

Text in **blue** and [square brackets] is for guidance and should be deleted or replaced with an appropriate response, as prompted.

Text in **blue italics** is for editing and should be edited as appropriate.

Refer to table 4 of this guidance document to ensure independence requirements are able to be met prior to undertaking the third party validation.

This template is for use in Type 1 validations of carbon neutral claims against the Climate Active Carbon Neutral Standard. It cannot be used for Type 2 or Type 3 validations.

This template has been adapted from the National Greenhouse and Energy Reporting audit report in the Clean Energy Regulator's Audit Determination Handbook. The assurance practitioner must complete their report using this template. The client must include this report with their submission.

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### Type 1 Agreed Upon Procedures

Engagement report	
Responsible Entity	The Responsible Entity for the Climate Active carbon neutral claim
Contact person for engaging party	
Assurance practitioner team leader	
Assurance practitioner's organisation	
Other validation team members	
Lead assurance practitioner's relevant qualifications, registrations and credentials	These must be one of the qualifications for a Type 1 validation as set out in the validation schedule of your client's signed Licence Agreement.
Kind of engagement	Type 1 Agreed Upon Procedures (informed by ISO 14001 and ASRS 4400).

<b>Subject of Agreed Upon Procedure:</b>	Please select the relevant option and delete those not relevant: Organisation / Simple Service / Event / Organisation and Simple Service
<b>Reporting period covered by engagement</b>	e.g. FY 2024–25, CY 2024
<b>Total emissions (tonnes CO<sub>2</sub>-e) relating to carbon neutral claim</b>	
<b>Emission sources checked</b>	Please list all emission sources checked as part of this validation
<b>Percentage of total inventory of emissions checked</b>	(Minimum 70% checked. Must include checking all source data for stationary energy and fuel and all source data for purchased, matched, or sourced electricity including GreenPower, LGCs and behind-the-meter renewable electricity generation)

Include the applicable paragraph below:

[Insert name of assurance practitioner's organisation] confirms that we are not aware of any actual or perceived conflict of interest in having completed this engagement.

Or:

[Insert name of assurance practitioner's organisation] confirms that we are not aware of any actual conflicts of interest in having completed this engagement. A perceived conflict of interest has been identified: [disclose perceived conflict of interest]. This perceived conflict has been addressed as follows: [insert details of steps taken to address perceived conflict of interest].

### **Report of factual findings**

This is a [please select: Responsible Entity funded validation / Administrator funded validation]. The procedures set out below 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 program 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.

### **Other matters to be reported**

[Insert any details of aspects of the matter being validated that particularly impacted carrying out the agreed upon procedures.]

***Restriction on use of report***

This report is intended solely for the use of the Responsible Entity and the Administrator of the Climate Active program, solely in relation to validating a carbon neutral claim under the Climate Active Carbon Neutral Standard for [Organisations/Service \(simple\)/Event](#). 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. The procedures performed and the factual findings obtained are as follows:

<b>Name of lead assurance practitioner</b>	
<b>Position of lead assurance practitioner</b>	
<b>Signature of lead assurance practitioner</b>	
<b>Date</b>	

Please delete the Agreed Upon Procedure Table(s) and pages below that are not relevant to your third party validation.



**Type 1 Agreed upon procedures – small or medium organisations**

Test performed	Agreed upon procedure – small or medium organisations	Factual findings	Details of errors or exceptions identified	Test completed/not performed
<b>Activity data tests - guidance</b>	<p>A minimum of 70% of the total emissions in the carbon account (measured in unit of CO<sub>2</sub>-e) must be checked when completing the activity data tests.</p> <p>All source data for stationary energy and fuel and all source data for purchased, matched or sourced electricity including GreenPower, LGCs, and behind-the-meter renewable electricity generation must be checked.</p> <p>Complete tests in order of:</p> <ol style="list-style-type: none"> <li>1. Stationary energy and fuel consumption source(s)</li> <li>2. Purchased or matched electricity source(s)</li> <li>3. Other significant emissions source(s), to be checked in descending order of size</li> </ol> <p>Stop checking activity data once a minimum 70% of the total emissions in the carbon account have been checked (and when all source data for stationary energy, fuel, and purchased or matched electricity has been checked if not already included in the 70% threshold).</p>			
<b>Check activity data for [stationary energy and fuel consumption source(s)]</b>	<p><b>Step 1</b> – For all relevant stationary energy and fuel consumption emission sources, compare the total activity data in the inventory to the total activity data listed in the underlying calculator or summary data.</p> <p>Are the total activity data values within +/- 5% of the values inputted into the inventory?</p>	<input type="checkbox"/> no variance (source) <input type="checkbox"/> less than +/-5% variance (source) <input type="checkbox"/> greater than +/-5% variance (source)	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed (provide details)
	<p><b>Step 2</b> – For each relevant stationary energy and fuel consumption emission source check the source data. Compare each source data value to the values listed in the inventory, calculator or summary data.</p>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		

Test performed	Agreed upon procedure – small or medium organisations	Factual findings	Details of errors or exceptions identified	Test completed/not performed
	<p>Are the values for each source data value inputted into the inventory, calculator or summary data within +/- 5% of each of the source data values?</p> <p>Source data checked:</p> <ul style="list-style-type: none"> <li>List the source data checked for stationary fuels, e.g. diesel invoices</li> </ul>			
<b>Check activity data for [purchased or matched electricity source(s)]</b>	<p><b>Step 1</b> – For all purchased or matched electricity emission sources, compare the total activity data in the inventory to the total activity data listed in the electricity calculator [and summary data if relevant].</p> <p>Are the totally activity data values in the electricity calculator [and summary data if relevant] within +/- 5% of the values inputted into the inventory?</p>	<input type="checkbox"/> no variance (source) <input type="checkbox"/> less than +/-5% variance (source) <input type="checkbox"/> greater than +/-5% variance (source)	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed (provide details)
	<p><b>Step 2</b> – For each electricity emission source, including purchased, matched, or sourced electricity (including GreenPower, LGCs and behind-the-meter renewable electricity generation) check the source data. Compare each source data value to the values listed in the electricity calculator or summary data.</p> <p>Are the values for each source data value inputted into the electricity calculator or summary data within +/- 5% of each of the source data values?</p>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		

Test performed	Agreed upon procedure – small or medium organisations	Factual findings	Details of errors or exceptions identified	Test completed/not performed
	Source data checked: <ul style="list-style-type: none"> <li>List sources checked for electricity, e.g., electricity invoices</li> <li>[if relevant, check GreenPower, LGCs, and behind-the-meter renewable electricity generation]</li> </ul>			
<b>Check activity data for [emissions source].</b>  <i>[add a new row for each significant emissions source checked as required]</i>	<b>Step 1</b> – Compare the total activity data from the inventory to the calculator or summary data for the relevant emission source.  Is the total activity data value within +/- 5% of the value inputted into the inventory?	<input type="checkbox"/> no variance (source) <input type="checkbox"/> less than +/-5% variance (source) <input type="checkbox"/> greater than +/-5% variance (source)	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed (provide details)
	<b>Step 2</b> – Check the source data for the relevant emission source from the calculator or summary data. Compare each source data value to the values listed in the inventory, calculator or summary data.  Are the values for each source data value inputted into the inventory, calculator or summary data within +/- 5% of each of the source data values?  Source data checked: <ul style="list-style-type: none"> <li>List sources checked, e.g., catering invoices, travel log</li> </ul>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		

Test performed	Agreed upon procedure – small or medium organisations	Factual findings	Details of errors or exceptions identified	Test completed/not performed
Check documentation of any LGCs voluntarily surrendered in the reporting year for the purposes of this carbon neutral claim	Is there documentation of any LGCs voluntarily surrendered for the purposes of this claim? This includes LGCs purchased through a Power Purchase Agreement.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
	Does the documentation of any LGCs voluntarily surrendered directly match the PDS with regards to: <ul style="list-style-type: none"> <li>• quantity of LGCs surrendered</li> <li>• project supported by LGC purchase</li> <li>• surrender date</li> <li>• accreditation code</li> <li>• certificate serial number</li> <li>• generation year</li> <li>• fuel source</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
Check the consistency of reporting documents (in particular, that the Public Disclosure Statement (PDS) is consistent with the carbon inventory)	Check whether the reporting documents are consistent by comparing the information contained in the PDS (used for application to Climate Active) and the carbon inventory for the following:	List of quantified emissions <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
	<ul style="list-style-type: none"> <li>• the list of quantified emissions</li> <li>• the list of non-quantified emissions</li> <li>• the list of excluded emissions</li> <li>• the net carbon emissions and total amount to be offset</li> </ul>	List of non-quantified emissions <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
	<ul style="list-style-type: none"> <li>• base year</li> <li>• reporting year</li> </ul>	List of excluded emissions <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>

Test performed	Agreed upon procedure – small or medium organisations	Factual findings	Details of errors or exceptions identified	Test completed/not performed
		Net carbon emissions and total amount to be offset <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
		Base year <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
		Reporting year <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
<b>Detail the manner of record keeping for the reporting documents and source data</b>	<p>Provide the details of all records provided by the entity to the assurance practitioner.</p> <p>Enquire with management on the manner of record keeping for the reporting documents and source data.</p>	<p>Management stated that <i>[describe how general carbon neutral claim information is prepared and stored, e.g. the calculators, inventory]</i>.</p> <p>For <i>[fuel source]</i> management stated that...</p> <p>For <i>[electricity source]</i> management stated that...</p> <p><i>[complete for all relevant emissions sources]</i></p> <p><i>Detail records provided by the responsible entity to the assurance practitioner.</i></p>		<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
End Type 1 agreed upon procedure – small or medium organisations				

**Type 1 Agreed upon procedures – Service (simple) (separate or combined with an Organisation)**

Test performed	Agreed upon procedure – Service (simple)	Factual findings	Details of errors or exceptions identified	Test completed/not performed
<b>Activity data tests - guidance</b>	<p>A minimum of 70% of the total emissions in the carbon account (measured in unit of CO<sub>2</sub>-e) must be checked when completing the activity data tests.</p> <p>All source data for stationary energy and fuel and all source data for purchased, matched or sourced electricity including GreenPower, LGCs, and behind-the-meter renewable electricity generation must be checked.</p> <p>Complete tests in order of:</p> <ol style="list-style-type: none"> <li>1. Stationary energy and fuel consumption source(s)</li> <li>2. Purchased or matched electricity source(s)</li> <li>3. Other significant emissions source(s), to be checked in descending order of size</li> </ol> <p>Stop checking activity data once a minimum 70% of the total emissions in the carbon account have been checked (and when all source data for stationary energy, fuel, and purchased or matched electricity has been checked if not already included in the 70% threshold).</p>			
<b>Check activity data for [stationary energy and fuel consumption source(s)]</b>	<p><b>Step 1</b> – For all relevant stationary energy and fuel consumption emission sources, compare the total activity data in the inventory to the total activity data listed in the underlying calculator or summary data.</p> <p>Are the total activity data values within +/- 5% of the values inputted into the inventory?</p>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed ( <i>provide details</i> )
	<p><b>Step 2</b> – For each relevant stationary energy and fuel consumption emission source check the source data. Compare each source data value to the values listed in the inventory, calculator or summary data.</p>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		

Test performed	Agreed upon procedure – Service (simple)	Factual findings	Details of errors or exceptions identified	Test completed/not performed
	<p>Are the values for each source data value inputted into the inventory, calculator or summary data within +/- 5% of each of the source data values?</p> <p>Source data checked:</p> <ul style="list-style-type: none"> <li>List the source data checked for stationary fuels, e.g. diesel invoices</li> </ul>			
<b>Check activity data for [purchased or matched electricity source(s)]</b>	<p><b>Step 1</b> – For all purchased or matched electricity emission sources, compare the total activity data in the inventory to the total activity data listed in the electricity calculator [and summary data if relevant].</p> <p>Are the totally activity data values in the electricity calculators [and summary data if relevant] within +/- 5% of the values inputted into the inventory?</p>	<input type="checkbox"/> no variance (source) <input type="checkbox"/> less than +/-5% variance (source) <input type="checkbox"/> greater than +/-5% variance (source)	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed (provide details)
	<p><b>Step 2</b> – For each electricity emission source, including purchased, matched, or sourced electricity (including GreenPower, LGCs and behind-the-meter renewable electricity generation) check the source data. Compare each source data value to the values listed in the electricity calculator or summary data.</p> <p>Are the values for each source data value inputted into the electricity calculator or summary data within +/- 5% of each of the source data values?</p>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		

Test performed	Agreed upon procedure – Service (simple)	Factual findings	Details of errors or exceptions identified	Test completed/not performed
	Source data checked: <ul style="list-style-type: none"> <li>List sources checked for electricity, e.g., electricity invoices</li> <li>[if relevant, check GreenPower, LGCs and behind-the-meter renewable electricity generation]</li> </ul>			
<b>Check activity data for [emissions source].</b>  <i>[add a new row for each significant emissions source]</i>	<b>Step 1</b> – Compare the total activity data from the inventory to the calculator or summary data for the relevant emission source.  Is the total activity data value within +/- 5% of the value inputted into the inventory?	<input type="checkbox"/> no variance <i>(source)</i> <input type="checkbox"/> less than +/-5% variance <i>(source)</i> <input type="checkbox"/> greater than +/-5% variance <i>(source)</i>	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>



Test performed	Agreed upon procedure – Service (simple)	Factual findings	Details of errors or exceptions identified	Test completed/not performed
<i>checked as required]</i>	<p><b>Step 2</b> – Check the source data for the relevant emission source from the calculator or summary data. Compare each source data value to the values listed in the inventory, calculator or summary data.</p> <p>Are the values for each source data value inputted into the inventory, calculator or summary data within +/- 5% of each of the source data values?</p> <p>Source data checked:</p> <ul style="list-style-type: none"> <li>List sources checked, e.g., catering invoices, travel log</li> </ul>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		
Check documentation of any LGCs voluntarily surrendered in the reporting year for the purposes of this carbon neutral claim	Is there documentation of any LGCs voluntarily surrendered for the purposes of this claim? This includes LGCs purchased through a Power Purchase Agreement.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed ( <i>provide details</i> )
	<p>Does the documentation of any LGCs voluntarily surrendered directly match the PDS with regards to:</p> <ul style="list-style-type: none"> <li>quantity of LGCs surrendered</li> <li>project supported by LGC purchase</li> <li>surrender date</li> <li>accreditation code</li> <li>certificate serial number</li> <li>generation year</li> <li>fuel source</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

Test performed	Agreed upon procedure – Service (simple)	Factual findings	Details of errors or exceptions identified	Test completed/not performed
<b>Check the consistency of reporting documents (in particular, that the Public Disclosure Statement (PDS) is consistent with the carbon inventory)</b>	<p>Check whether the reporting documents are consistent by comparing the information contained in the PDS (used for application to Climate Active) and the carbon inventory for the following:</p> <ul style="list-style-type: none"> <li>the list of quantified emissions</li> <li>the list of non-quantified emissions</li> <li>the list of excluded emissions</li> <li>the net carbon emissions and total amount to be offset</li> <li>the functional unit description/definition and intensity</li> <li>base year</li> <li>reporting year</li> </ul>	<p>List of quantified emissions</p> <p><input type="checkbox"/> consistent</p> <p><input type="checkbox"/> inconsistent</p>	<i>Detail any errors or exceptions identified</i>	<p><input type="checkbox"/> Complete</p> <p><input type="checkbox"/> Not performed (provide details)</p>
		<p>List of non-quantified emissions</p> <p><input type="checkbox"/> consistent</p> <p><input type="checkbox"/> inconsistent</p>	<i>Detail any errors or exceptions identified</i>	<p><input type="checkbox"/> Complete</p> <p><input type="checkbox"/> Not performed (provide details)</p>
		<p>List of excluded emissions</p> <p><input type="checkbox"/> consistent</p> <p><input type="checkbox"/> inconsistent</p>	<i>Detail any errors or exceptions identified</i>	<p><input type="checkbox"/> Complete</p> <p><input type="checkbox"/> Not performed (provide details)</p>
		<p>Net carbon emissions and total amount to be offset</p> <p><input type="checkbox"/> consistent</p> <p><input type="checkbox"/> inconsistent</p>	<i>Detail any errors or exceptions identified</i>	<p><input type="checkbox"/> Complete</p> <p><input type="checkbox"/> Not performed (provide details)</p>
		<p>Functional unit description/definition and intensity</p> <p><input type="checkbox"/> consistent</p> <p><input type="checkbox"/> inconsistent</p>	<i>Detail any errors or exceptions identified</i>	<p><input type="checkbox"/> Complete</p> <p><input type="checkbox"/> Not performed (provide details)</p>
		<p>Base year</p> <p><input type="checkbox"/> consistent</p> <p><input type="checkbox"/> inconsistent</p>	<i>Detail any errors or exceptions identified</i>	<p><input type="checkbox"/> Complete</p> <p><input type="checkbox"/> Not performed (provide details)</p>

Test performed	Agreed upon procedure – Service (simple)	Factual findings	Details of errors or exceptions identified	Test completed/not performed
		Reporting year <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
<b>Check the number of functional units</b>	What is the number of functional units reportedly sold or expected to be sold during the reporting period? Does this number directly match the information contained in the PDS?  Document sources of evidence to substantiate these figures.	Functional unit number <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
<b>Detail the manner of record keeping for the reporting documents and source data</b>	Provide the details of all records provided by the entity to the assurance practitioner.  Enquire with management on the manner of record keeping for the reporting documents and source data.	Management stated that <i>[describe how general carbon neutral claim information is prepared and stored, e.g. the calculators, inventory]</i> . For <i>[fuel source]</i> management stated that... For <i>[electricity source]</i> management stated that... <i>[complete for all relevant emissions sources]</i>  <i>Detail records provided by the responsible entity to the assurance practitioner.</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>	
End Type 1 agreed upon procedure – Service (simple)				

**Type 1 Agreed upon procedures – Event**

Test performed	Agreed upon procedure – Event	Factual findings	Details of errors or exceptions identified	Test completed/not performed
<b>Activity data tests - guidance</b>	<p>A minimum of 70% of the total emissions in the carbon account (measured in CO<sub>2</sub>-e) must be checked when completing the activity data tests.</p> <p>All source data for stationary energy and fuel and all source data for purchased, matched or sourced electricity including GreenPower, LGCs, and behind-the-meter renewable electricity generation must be checked.</p> <p>Complete tests in order of:</p> <ol style="list-style-type: none"> <li>1. Stationary energy and fuel consumption source(s)</li> <li>2. Purchased or matched electricity source(s)</li> <li>3. Other significant emissions source(s), to be checked in descending order of size</li> </ol> <p>Stop checking activity data once a minimum 70% of the total emissions in the carbon account have been checked (and when all source data for stationary energy, fuel, and purchased or matched electricity has been checked if not already included in the 70% threshold).</p>			
<b>Check activity data for [stationary energy and fuel consumption source(s)]</b>	<p><b>Step 1</b> – For all relevant stationary energy and fuel consumption emission sources, compare the total activity data in the inventory to the total activity data listed in the underlying calculator or summary data.</p> <p>Are the total activity data values within +/- 5% of the values inputted into the inventory?</p>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed ( <i>provide details</i> )
	<p><b>Step 2</b> – For each relevant stationary energy and fuel consumption emission source check the source data. Compare each source data value to the values listed in the inventory, calculator or summary data.</p> <p>Are the values for each source data value inputted into the inventory, calculator or</p>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		

Test performed	Agreed upon procedure – Event	Factual findings	Details of errors or exceptions identified	Test completed/not performed
	<p>summary data within +/- 5% of each of the source data values?</p> <p>Source data checked:</p> <ul style="list-style-type: none"> <li>List the source data checked for stationary fuels, e.g. diesel invoices</li> </ul>			
Check activity data for <i>[purchased or matched electricity source(s)]</i>	<p><b>Step 1</b> – For all purchased or matched electricity emission sources, compare the total activity data in the inventory to the total activity data listed in the electricity calculator [and summary data if relevant].</p> <p>Are the totally activity data values in the electricity calculator [and summary data if relevant] within +/- 5% of the values inputted into the inventory?</p>	<input type="checkbox"/> no variance <i>(source)</i> <input type="checkbox"/> less than +/-5% variance <i>(source)</i> <input type="checkbox"/> greater than +/-5% variance <i>(source)</i>	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
	<p><b>Step 2</b> – For each electricity emission source, including purchased, matched, or sourced electricity (including GreenPower, LGCs and behind-the-meter renewable electricity generation) check the source data. Compare each source data value to the values listed in the electricity calculator or summary data.</p> <p>Are the values for each source data value inputted into the electricity calculator or summary data within +/- 5% of each of the source data values?</p> <p>Source data checked:</p>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		

Test performed	Agreed upon procedure – Event	Factual findings	Details of errors or exceptions identified	Test completed/not performed
	<ul style="list-style-type: none"> <li>List sources checked for electricity, e.g., electricity invoices</li> <li>[if relevant, check GreenPower, LGCs, and behind-the-meter renewable electricity generation]</li> </ul>			
<b>Check activity data for [emissions source].</b>  <i>[add a new row for each significant</i>	<b>Step 1</b> – Compare the total activity data from the inventory to the calculator or summary data for the relevant emission source.  Is the total activity data value within +/- 5% of the value inputted into the inventory?	<input type="checkbox"/> no variance <i>(source)</i> <input type="checkbox"/> less than +/-5% variance <i>(source)</i> <input type="checkbox"/> greater than +/-5% variance <i>(source)</i>	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>

Test performed	Agreed upon procedure – Event	Factual findings	Details of errors or exceptions identified	Test completed/not performed
<i>emissions source checked as required]</i>	<p><b>Step 2</b> – Check the source data for the relevant emission source from the calculator or summary data. Compare each source data value to the values listed in the inventory, calculator or summary data.</p> <p>Are the values for each source data value inputted into the inventory, calculator or summary data within +/- 5% of each of the source data values?</p> <p>Source data checked:</p> <ul style="list-style-type: none"> <li>List sources checked, e.g., catering invoices, travel log</li> </ul>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		
Check documentation of any LGC's voluntarily surrendered in the reporting year for the purposes of this carbon neutral claim	Is there documentation of any LGCs voluntarily surrendered for the purposes of this claim? This includes LGCs purchased through a Power Purchase Agreement.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
	<p>Does the documentation of any LGCs voluntarily surrendered directly match the PDS with regards to:</p> <ul style="list-style-type: none"> <li>quantity of LGCs surrendered</li> <li>project supported by LGC purchase</li> <li>surrender date</li> <li>accreditation code</li> <li>certificate serial number</li> <li>generation year</li> <li>fuel source</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

Test performed	Agreed upon procedure – Event	Factual findings	Details of errors or exceptions identified	Test completed/no performed
Check the consistency of reporting documents (in particular, that the Public Disclosure Statement (PDS) is consistent with the carbon inventory)	Check whether the reporting documents are consistent by comparing the information contained in the PDS (used for application to Climate Active) and the carbon inventory for the following: <ul style="list-style-type: none"><li>the list of quantified emissions</li><li>the list of non-quantified emissions</li><li>the list of excluded emissions</li><li>the net carbon emissions and total amount to be offset</li></ul>	List of quantified emissions <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	Detail any errors or exceptions identified	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed (provide details)
		List of non-quantified emissions <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	Detail any errors or exceptions identified	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed (provide details)
		List of excluded emissions <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	Detail any errors or exceptions identified	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed (provide details)
		Net carbon emissions and total amount to be offset <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	Detail any errors or exceptions identified	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed (provide details)
Detail the manner of record keeping for the reporting documents and source data	Provide the details of all records provided by the entity to the assurance practitioner.  Enquire with management on the manner of record keeping for the reporting documents and source data.	Management stated that [describe how general carbon neutral claim information is prepared and stored, e.g. the calculators, inventory].  For [fuel source] management stated that... For [electricity source] management stated that... [complete for all relevant emissions sources]  Detail records provided by the responsible entity to the assurance practitioner.		<input type="checkbox"/> Complete <input type="checkbox"/> Not performed (provide details)
End Type 1 agreed upon procedure – Event				



## 5. TYPE 2: ASSURANCE ENGAGEMENT THIRD PARTY VALIDATION

This section sets out the requirements for a Type 2 third party assurance engagement validation (Type 2 validation) of carbon neutral claims against the Climate Active Carbon Neutral Standard, with the exception of offsets, which will be validated by the Administrator. A Climate Active Type 2 validation is consistent with International Standards ISO 14065:2013, ASAE 3000 and ISO 14064-3.

Only some Responsible Entities are required to undergo an assurance engagement as set out in the Validation Schedule (Table 1) and in the [Licence Agreement](#). The assurance practitioner may consider any other relevant assurance engagement of the same period such as a validation conducted for National Greenhouse and Energy Reporting (NGER).

### High level requirements for assurance engagements

Elements of assurance engagements against the Climate Active Carbon Neutral Standard

Element	Description
Validation type	Assurance
Minimum level of assurance required	Limited
Assurance standards	<ul style="list-style-type: none"> <li>ISO 14065:2013 or</li> <li>ASAE 3000 or</li> <li>ISO 14064-3</li> </ul>
Required qualifications for assurance practitioners	<p>Assurance practitioner's must be:</p> <ul style="list-style-type: none"> <li>included on the Register of Greenhouse and Energy Auditors, as established under section 75A of the <i>National Greenhouse and Energy Reporting Act 2007</i> (NGER Act) and maintained by the Clean Energy Regulator; or</li> <li>accredited to the international standard ISO 14065:2013.</li> </ul>
Validation criteria	<p>The relevant Climate Active Carbon Neutral Standard.</p> <p>For example, if assessing an organisation certification this is the Climate Active Carbon Neutral Standard for Organisations. If assessing a precinct certification, this is the Climate Active Carbon Neutral Standard for Precincts.</p>
Subject matter	A carbon neutral claim against the relevant Climate Active Carbon Neutral Standard, with the exception of offsets.
Responsible Entity	The Responsible Entity for the carbon neutral claim.
Purpose of validation	Refer to the Validation Schedule (Table 1) <b>Please note:</b> The validation schedule may be updated from time to time, yet each Responsible Entity will be subject to the validation schedule in their Licence Agreement until it expires or is renewed.

## REPORT TEMPLATE: Type 2 Assurance Engagement

### Instructions and guidance

Text in **blue** and [square brackets] is for guidance and should be deleted or replaced with an appropriate response, as prompted.

Text in **blue italics** is for editing and should be edited as appropriate.

Refer to table 4 of this guidance document to ensure independence requirements are able to be met prior to undertaking the third party validation.

This template is for use in Type 2 validations of carbon neutral claims against the Climate Active Carbon Neutral Standard. It cannot be used for Type 1 or Type 3 validations.

This template has been adapted from the National Greenhouse and Energy Reporting audit report in the Clean Energy Regulator's Audit Determination Handbook. The assurance practitioner must complete their report using this template. The client must submit this report with their submission.

### Type 2 Assurance Engagement

Independent assurance report		
<b>Responsible Entity</b>	The Responsible Entity for the Climate Active carbon neutral claim	
<b>Contact person for responsible entity</b>		
<b>Assurance practitioner team leader</b>		
<b>Assurance practitioner team's organisation</b>		
<b>Other validation team members</b>		
<b>Lead assurance practitioner's relevant qualifications, registrations and credentials</b>	Please select: NGER registration number / Formal training against ISO 14065:2013	
<b>Kind of engagement</b>	Type 2 Assurance Engagement (consistent with ISO 14065:2013 or ASAE 3000 or ISO 14064-3).	
<b>Type of assurance</b>	Please select: Limited/Reasonable Assurance.	
<b>Assurance engagement for:</b>	<input type="checkbox"/> Climate Active carbon neutral certification for Large Organisations	<input type="checkbox"/> Climate Active carbon neutral certification for Precincts

<b>Reporting period covered by validation</b>	e.g. FY 2021–22, CY 2022
<b>Subject(s) of carbon neutral claim(s)</b>	E.g. 'The Australian Business Operations of Company x'.  If a carbon neutral claim is certified by the Administrator, the subject of certification (i.e. subject of the carbon neutral claim) is stated in the initial notice of certification: schedule of certification, and must be copied exactly here.
<b>Purpose of validation</b>	Please select the relevant option and delete the rest: Initial application / Base year recalculation / Optional ongoing
<b>Total emissions (t CO<sub>2</sub>-e) relating to carbon neutral claim</b>	
<b>Emission sources checked</b>	Please list all emission sources checked as part of this validation

Include the applicable paragraph from the two following paragraphs:

[Insert name of assurance practitioner's organisation] confirms that we are not aware of any actual or perceived conflict of interest in having completed this engagement.

Or:

[Insert name of assurance practitioner's organisation] confirms that we are not aware of any actual conflicts of interest in having completed this engagement. A perceived conflict of interest has been identified: [disclose perceived conflict of interest]. This perceived conflict has been addressed as follows: [insert details of steps taken to address perceived conflict of interest].

Include the following paragraphs:

[Insert name of lead assurance practitioner] confirms that he/she has not carried out more than five previous consecutive validations for [insert Responsible Entity].

[Insert name of lead assurance practitioner] confirms that he/she has not carried out more than five previous consecutive audits for [insert Responsible Entity name].

### **Summary of procedures undertaken**

The procedures we conducted in our [reasonable/limited] assurance engagement included:

[Insert a summary of procedures undertaken. These can include such procedures as:

- interviews conducted to gather evidence
- analysis of procedures the Responsible Entity used to gather data
- testing of calculations the Responsible Entity performed, and
- identification and testing of assumptions supporting the calculations.]

### **Use of our [reasonable/limited] assurance engagement report**

This report has been prepared for the use of [Responsible Entity], the Administrator of the Climate Active initiative, [and intended users identified in the terms of the engagement] for the

sole purpose of reporting on [Responsible Entity]'s carbon neutral claim(s) against the Climate Active Carbon Neutral Standard. Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than the Administrator of the Climate Active initiative, [Responsible Entity] and [names of intended users] 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.

[Detail any specifics around estimates or extrapolated data used by the Responsible Entity].

[If limited assurance] The procedures performed in a limited assurance engagement vary in nature from, and are narrower in scope than, 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 [Responsible Entity]'s carbon neutral claim has been prepared, in all material respects, in accordance with the relevant Climate Active Carbon Neutral Standard.

Assurance engagement conclusions	
Assurance engagement conclusion	<p>Please select from the following and delete non-relevant text:</p> <p><b>Unqualified conclusion:</b> Based on the procedures performed (as described above), nothing has come to our attention that would lead to believe that the [Responsible Entity]'s carbon claim has not been prepared in all material respects in accordance with the relevant Climate Active Carbon Neutral Standard.</p> <p><b>Qualified conclusion:</b> Based on the procedures performed (as described above), with the exception of the matter(s) referred to in the qualification explanation below, nothing has come to our attention that would lead to believe that the [Responsible Entity]'s carbon claim has not been prepared in all material respects in accordance with the relevant Climate Active Carbon Neutral Standard.</p> <p><b>Adverse opinion:</b> In our opinion, because of the effects of the matter/s referred to in the qualification explanation below, the Responsible Entity's carbon neutral [select as appropriate: claim has / claims have] not been prepared in accordance with the Climate Active Carbon Neutral Standard.</p> <p><b>Inability to form an opinion:</b> In our opinion, because of the existence of the limitation/s on the scope of our work, as described in the qualification explanation below, and the effects of such adjustments, if any, as might have been determined to be necessary had the limitation/s not existed, we are unable to and do not express an opinion as to whether the participant's carbon neutral claim is in accordance with the relevant Climate Active Carbon Neutral Standard.</p>
Assurance engagement conclusion qualifications	<p>If an adverse, qualified or 'unable to form an opinion' validation conclusion was provided above, please provide a clear description of the reasons for providing this conclusion and, where possible, a quantification of the effects of the qualification on the participant's carbon neutral claim(s) should be provided here, otherwise just type n/a.</p>
Recommendations	<p><i>Number of unresolved major CARs:</i></p> <p><i>Number of unresolved minor CARs:</i></p> <p><i>Number of unresolved observations:</i></p> <p>Please list whether any of the corrections listed, in the opinion of the validation team, must be resolved by next report.</p>
Name of lead assurance practitioner	
Position of lead assurance practitioner	
Signature of lead assurance practitioner	
Date	

**Major Corrective Action Requests (CARs):** A systematic problem, unmet requirement of the Climate Active Carbon Neutral Standard, total lack of procedure, or evidence of significant number of minor CARs in relation to a single element that represents a material misstatement or material discrepancy relating to the requirements of the relevant category or categories of the Climate Active Carbon Neutral Standard. A major CAR must be corrected before an unqualified validation opinion can be given.

**Minor Corrective Action Requests (CARs):** A deficiency in management of any element of the carbon neutral claim(s) that, if not corrected, could result in the claim(s) not meeting the requirements of the relevant category of the Climate Active Carbon Neutral Standard. A minor CAR must be corrected prior to completion of the carbon account and public report for the reporting year following the validation.

**Observation:** An item where clarification or improvement is appropriate.

### ***Corrective Action Requests and Observations***

In this section the assurance practitioner must provide descriptions of any Corrective Action Requests (CARs) and observations that were identified but not resolved during the validation activity. It is optional to also provide details of CARs or observations that were resolved. Types of CARs and observations are defined above.

Finding	Summary of CAR/ observation	Summary of action taken to address the CAR / observation (Responsible Entity's response and assurance practitioner's conclusion)	Was the CAR resolved prior to the closure of the validation activity?
Choose an item.			Choose an item.
Choose an item.			Choose an item.
Choose an item.			Choose an item.
Choose an item.			Choose an item.
Choose an item.			Choose an item.

**Documents reviewed**

This section provides details of all documents reviewed by the assurance practitioner during the validation.

#	Name or description of document	Document title / filename	Author and date prepared, and version if applicable
1			
2			
3			
4			
5			
6			
7			

## 6. TYPE 3: AGREED UPON PROCEDURES, ASSURANCE ENGAGEMENT AND LCA CRITICAL REVIEW THIRD PARTY VALIDATION

This section sets out the requirements for a Type 3 third party agreed upon procedure, assurance engagement and life cycle assessment (LCA) critical review validation (Type 3 validation) on carbon neutral claims against the Climate Active Carbon Neutral Standard, with the exception of offsets, which will be validated by the Administrator.

A Type 3 validation is conducted by an assurance practitioner who reports factual findings obtained from conducting the agreed upon procedures below and also provides limited or reasonable levels of assurance that carbon neutral claims are prepared in accordance with the rules of the Climate Active Carbon Neutral Standard. Climate Active Type 3 agreed upon procedure, assurance engagement and LCA critical review validation is informed by International Standards ASAE 3000, ASRS 4400 ISO 14040, ISO 14041, ISO 14044, 14065:2013, ISO 14064-3, ISO 14067 and ISO/TS 14071.

### Key steps

Type 3 validations require the assurance practitioner to carry out specified procedures and, in some cases, requires providing a validation opinion.

The key steps in the validation process are:

1. An **independence and conduct declaration** to be signed by the assurance practitioner within the *Type 3: Agreed Upon Procedures, Assurance Engagement and LCA critical review Report* template below.
2. **Terms of the engagement** are agreed and signed. The terms must set out the standard under which the engagement is being conducted and the agreed upon procedures, assurance engagement and LCA critical review for validation and must state that the terms have been agreed to by the assurance practitioner.
3. The Responsible Entity confirms that all relevant information and source data has been made available to the assurance practitioner.
4. The **agreed upon procedures, assurance engagement and LCA critical review** referred to in this document are carried out by the assurance practitioner.
5. The assurance practitioner issues a **report of factual findings** and one additional Type 3 validation template (below in this document) which, set out the result of each specific test of the validation



## REPORT TEMPLATE: Type 3 Factual Findings

### Instructions and guidance

Text in **blue** and [square brackets] is for guidance and should be deleted or replaced with an appropriate response, as prompted.

Text in **blue italics** is for editing and should be edited as appropriate.

Refer to table 4 of this guidance document to ensure independence requirements are able to be met prior to undertaking the third party validation.

This template is for use in Type 3 validations of carbon neutral claims against the Climate Active Carbon Neutral Standard. It cannot be used for Type 1 or Type 2 validations.

This template has been adapted from the National Greenhouse and Energy Reporting audit report in the Clean Energy Regulator's Audit Determination Handbook. The assurance practitioner must complete their report using this template. The client must include this report with their submission.

### Type 3 Agreed Upon Procedures, Assurance Engagement and LCA critical review

Independent and Engagement Report	
<b>Responsible Entity</b>	The Responsible Entity for the Climate Active carbon neutral claim
<b>Contact person for assurance practitioner</b>	
<b>Assurance practitioner team leader</b>	
<b>Assurance practitioner's organisation (including the location in the jurisdiction of practice)</b>	
<b>Other validation team members</b>	
<b>Lead assurance practitioner's relevant qualifications, registrations, and credentials</b>	These must be one of the qualifications for a Type 3 validation as set out in Table 2 of this document or in the validation schedule in the Climate Active Licence Agreement.
<b>Kind of engagement</b>	Type 3 agreed upon procedures (this engagement is informed by the following standards ASAE 3000, ASRS 4400 ISO 14040, ISO 14041, ISO 14044, 14065:2013, ISO 14064-3, ISO 14067, ISO/TS 14071)

<b>Agreed Upon Procedure for:</b>	Please select the relevant option and delete those not relevant: Complex Service or Product
<b>Reporting period covered by engagement</b>	e.g. FY 2024–25, CY 2024
<b>Total emissions (tonnes CO<sub>2</sub>-e) relating to carbon neutral claim</b>	
<b>Emission sources checked</b>	Please list all emission sources checked as part of this validation
<b>Percentage of total inventory of emissions checked</b>	(Minimum 70% check)

Include the applicable paragraph below:

[Insert name of assurance practitioner's organisation] confirms that we are not aware of any actual or perceived conflict of interest in having completed this engagement.

Or:

[Insert name of assurance practitioner's organisation] confirms that we are not aware of any actual conflicts of interest in having completed this engagement. A perceived conflict of interest has been identified: [disclose perceived conflict of interest]. This perceived conflict has been addressed as follows: [insert details of steps taken to address perceived conflict of interest].

### **Report of findings**

This is a [please select: Responsible Entity funded validation / Administrator funded validation]. The procedures set out below 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 program determines whether the factual findings provide a reasonable basis for 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.

### **Other matters to be reported**

[Insert any details of aspects of the matter being validated that particularly impacted carrying out the agreed upon procedures, assurance engagement and LCA critical review.]

### **Other matters**

[Insert any details of any matter related to the matter being validated that the assurance practitioner team leader has found during the carrying out of the agreed upon procedure that he or she believes amount to a contravention of the Climate Active Carbon Neutral Standard for

Organisations.]

***Restriction on use of report***

This report is intended for solely for the use of the entity and the Administrator of the Climate Active initiative, solely for use to validate carbon neutral claims under the Climate Active Carbon Neutral Standard for Products and Services. 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. The procedures performed and the factual findings obtained are as follows:

This table to be populated (by the Climate Active portal or assurance practitioner) based on the specific engagement.

<b>Name of lead assurance practitioner</b>	
<b>Position of lead assurance practitioner</b>	
<b>Signature of lead assurance practitioner</b>	
<b>Date</b>	

Please delete the tables and pages above that are not relevant to the type 3 third party validation.

**Type 3: Findings Procedures**

Test performed	Agreed upon procedure – product or complex service	Findings	Details of errors or exceptions identified	Test completed/not performed
<b>Check that the product or service has been appropriately described</b>	<p>Has the product or service been appropriately described?</p> <p>Is a process diagram, including its function and purpose, included and in accordance with Section 2.3.1 of the Product and Service Standard?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
<b>Check that the functional unit has been described</b>	<p>Has the functional unit of the product or service been described in accordance with Section 2.3.1 of the Product and Service Standard?</p> <p>Does the functional unit description include the function, duration and quality parameters of the product or service and its associated greenhouse gas emissions?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
<b>Check that the emissions boundary has been defined and reasonably contains all processes attributable to the product or service</b>	<p>Has a process diagram been provided which clearly defines the emission boundary and is consistent with the product/service description?</p> <p>Does the process diagram:</p> <ul style="list-style-type: none"> <li>Indicate whether a cradle-to-grave or cradle-to-gate boundary has been used. If cradle-to-gate, is there an explanation for why a cradle-to-grave approach is not appropriate?</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>

Test performed	Agreed upon procedure – product or complex service	Findings	Details of errors or exceptions identified	Test completed/not performed
	<ul style="list-style-type: none"> <li>Depict the attributable upstream processes, the production/operational phase processes, and attributable downstream processes?</li> <li>List excluded emission sources?</li> </ul>			
	Has a standard emissions boundary diagram been included?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
	Does the emissions boundary diagram separate attributable-quantified, excluded, attributable-non-quantified and non-attributable emissions?			
	Has the emissions boundary been clearly defined in accordance with Section 2.3.1 of the <a href="#">Product and Service Standard</a> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
	Does the emissions boundary reasonably contain all processes attributable to the product or service?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>Check that emissions sources classified as excluded, non-</b>	For all excluded emissions sources, do they meet the exclusion conditions per Section 2.3.1 of the <a href="#">Product and Service Standard</a> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>

Test performed	Agreed upon procedure – product or complex service	Findings	Details of errors or exceptions identified	Test completed/not performed
quantified or non-attributable meet the relevant conditions	For all non-quantified emissions sources, do they meet the non-quantification conditions per Section 2.3.1 of the <a href="#">Product and Service Standard</a> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
	Are all disclosed non-attributable emissions reasonably justified in accordance with the rules of Section 2.3.1 of the <a href="#">Product and Service Standard</a> and the Climate Active Technical Guidance Manual?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
Check that emissions factors for stationary energy, fuel and electricity have been sourced in accordance with requirements as set out in the <a href="#">Product and Service Standard</a>	<p>Have appropriate emission factors for stationary energy and fuel been used in accordance with the requirements set out in Section 2.3.4 of the Product and Services Standard?</p> <p>For guidance on emission factors please refer to the Climate Active Technical Guidance Manual.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
Confirm that bespoke emissions factors have been sourced in accordance with the <a href="#">Product and Service Standard</a>	Have all bespoke emission factors been sourced from appropriate sources in accordance with Section 2.3.4 of the <a href="#">Product and Service Standard</a> and the <a href="#">Climate Active Technical Guidance Manual</a> .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>

Test performed	Agreed upon procedure – product or complex service	Findings	Details of errors or exceptions identified	Test completed/not performed
<b>Check that national, jurisdictional, or regional variations in emissions factors have been applied</b>	Have the correct national, jurisdictional, or regional emissions factors been applied when calculating emissions that occur in particular locations?	<input type="checkbox"/> Yes <input type="checkbox"/> No <i>(need to specify which factor was applied)</i>	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
<b>Check documentation of any LGCs voluntarily surrendered in the reporting year for the purposes of this carbon neutral claim</b>	Is there documentation of any LGCs voluntarily surrendered for the purposes of this claim? This includes LGCs purchased through a Power Purchase Agreement.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
	Does the documentation of any LGCs voluntarily surrendered directly match the Public Disclosure Statement with regards to: <ul style="list-style-type: none"> <li>• quantity of LGCs surrendered</li> <li>• project supported by LGC purchase</li> <li>• surrender date</li> <li>• accreditation code</li> <li>• certificate serial number</li> <li>• generation year</li> <li>• fuel source</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

Test performed	Agreed upon procedure – product or complex service	Findings	Details of errors or exceptions identified	Test completed/not performed
Check emissions per functional unit is plausible and in line with similar products or services	Is the emissions per functional unit plausible and consistent with other similar products or services where information is available for these?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
Check the number of functional units reportedly sold or expected to be sold during the reporting period is plausible and, if deemed important by the assurance practitioner, is able to be checked as part of this validation.	Are the functional units reportedly sold or expected to be sold during the reporting period plausible?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
	Can information be provided to substantiate these figures?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
	Does the documentation directly match the PDS with regards to number of functional units sold or expected to be sold?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Activity data tests - guidance	A minimum of 70% of the total emissions in the carbon account (measured in unit of CO <sub>2</sub> -e) must be checked when completing the activity data tests.  All source data for stationary energy and fuel and all source data for purchased, matched or sourced electricity including GreenPower, LGCs, and behind-the-meter renewable electricity generation must be checked.			



Test performed	Agreed upon procedure – product or complex service	Findings	Details of errors or exceptions identified	Test completed/not performed
	<p>Complete tests in order of:</p> <ol style="list-style-type: none"> <li>1. Stationary energy and fuel consumption source(s)</li> <li>2. Purchased or matched electricity source(s)</li> <li>3. Other significant emissions source(s), to be checked in descending order of size</li> </ol> <p>Stop checking activity data once a minimum 70% of the total emissions in the carbon account have been checked (and when all source data for stationary energy, fuel, and purchased or matched electricity has been checked if not already included in the 70% threshold).</p>			
Check activity data for [stationary energy and fuel consumption source(s)]	<p><b>Step 1</b> – For all relevant stationary energy and fuel consumption emission sources, compare the total activity data in the inventory to the total activity data listed in the underlying calculator or summary data.</p> <p>Are the total activity data values within +/- 5% of the values inputted into the inventory?</p>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance	Detail any errors or exceptions identified	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed (provide details)
	<p><b>Step 2</b> – For each relevant stationary energy and fuel consumption emission source check the source data. Compare each source data value to the values listed in the inventory, calculator or summary data.</p> <p>Are the values for each source data value inputted into the inventory, calculator or summary data within +/- 5% of each of the source data values?</p> <p>Source data checked:</p>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		

Test performed	Agreed upon procedure – product or complex service	Findings	Details of errors or exceptions identified	Test completed/not performed
	<ul style="list-style-type: none"> <li>List the source data checked for stationary fuels, e.g. diesel invoices</li> </ul>			
Check activity data for <i>[purchased or matched electricity source(s)]</i>	<p><b>Step 1</b> – For all relevant purchased or matched electricity emission sources, compare the total activity data in the inventory to the total activity data listed in the electricity calculator [and summary data if relevant].</p> <p>Are the totally activity data values in the electricity calculator [and summary data if relevant] within +/- 5% of the values inputted into the inventory?</p>	<input type="checkbox"/> no variance <i>(source)</i> <input type="checkbox"/> less than +/-5% variance <i>(source)</i> <input type="checkbox"/> greater than +/-5% variance <i>(source)</i>	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>

Test performed	Agreed upon procedure – product or complex service	Findings	Details of errors or exceptions identified	Test completed/not performed
	<p><b>Step 2</b> – For each electricity emission source, including purchased, matched, or sourced electricity (including GreenPower, LGCs and behind-the-meter renewable electricity generation) check the source data. Compare each source data value to the values listed in the electricity calculator or summary data.</p> <p>Are the values for each source data value inputted into the electricity calculator or summary data within +/- 5% of each of the source data values?</p> <p>Source data checked:</p> <ul style="list-style-type: none"> <li>List sources checked for electricity, e.g., electricity invoices</li> <li>[if relevant, check GreenPower, LGCs, and behind-the-meter renewable electricity generation]</li> </ul>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		
<p><b>Check activity data for [emissions source].</b></p> <p><i>[add a new row for each significant emissions source]</i></p>	<p><b>Step 1</b> – Compare the total activity data from the inventory to the calculator or summary data for the relevant emission source.</p> <p>Is the total activity data value within +/- 5% of the value inputted into the inventory?</p>	<input type="checkbox"/> no variance (source) <input type="checkbox"/> less than +/-5% variance (source) <input type="checkbox"/> greater than +/-5% variance (source)	<p><i>Detail any errors or exceptions identified</i></p>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed (provide details)

Test performed	Agreed upon procedure – product or complex service	Findings	Details of errors or exceptions identified	Test completed/not performed
<i>checked as required]</i>	<p><b>Step 2</b> – Check the source data for the relevant emission source from the calculator or summary data. Compare each source data value to the values listed in the inventory, calculator or summary data.</p> <p>Are the values for each source data value inputted into the inventory, calculator or summary data within +/- 5% of each of the source data values?</p> <p>Source data checked:</p> <ul style="list-style-type: none"> <li>List sources checked, e.g., catering invoices, travel log</li> </ul>	<input type="checkbox"/> no variance <input type="checkbox"/> less than +/-5% variance <input type="checkbox"/> greater than +/-5% variance		
<b>Check the consistency of reporting documents (in particular, that the Public Disclosure Statement (PDS) is consistent with the carbon inventory)</b>	<p>Check whether the reporting documents are consistent by comparing the information contained in the PDS (used for application to Climate Active) and the carbon inventory for the following:</p> <ul style="list-style-type: none"> <li>the list of quantified emissions</li> <li>the list of non-quantified emissions</li> <li>the list of excluded emissions</li> <li>the list of non-attributable emissions</li> <li>the net carbon emissions and total amount to be offset</li> <li>the functional unit description/definition and intensity</li> <li>base year</li> </ul>	<p>List of quantified emissions</p> <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed ( <i>provide details</i> )
		<p>List of non-quantified emissions</p> <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed ( <i>provide details</i> )
		<p>List of excluded emissions</p> <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed ( <i>provide details</i> )

Test performed	Agreed upon procedure – product or complex service	Findings	Details of errors or exceptions identified	Test completed/not performed
	<ul style="list-style-type: none"> <li>reporting year</li> </ul>	List of non-attributable emissions <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
		Net carbon emissions and total amount to be offset <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
		Functional unit description/definition and intensity <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
		Base year <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
		Reporting year <input type="checkbox"/> consistent <input type="checkbox"/> inconsistent	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>

Test performed	Agreed upon procedure – product or complex service	Findings	Details of errors or exceptions identified	Test completed/not performed
Check that records of reporting documents have been kept	Are appropriate records of how the carbon account was created being stored, for example, in records management systems?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Detail any errors or exceptions identified</i>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>
Detail the manner of record keeping for the reporting documents and source data	<p>Provide the details of all records provided by the entity to the assurance practitioner.</p> <p>Enquire with management on the manner of record keeping for the reporting documents and source data.</p>	<p>Management stated that <i>[describe how general carbon neutral claim information is prepared and stored, e.g. the calculators, inventory]</i>.</p> <p>For <i>[fuel source]</i> management stated that...</p> <p>For <i>[electricity source]</i> management stated that... <i>[complete for all relevant emissions sources]</i></p> <p><i>Detail records provided by the responsible entity to the assurance practitioner.</i></p>	<input type="checkbox"/> Complete <input type="checkbox"/> Not performed <i>(provide details)</i>	
End Type 3 – Product or complex Service				

Note: If the assurance practitioner and/or Responsible entity believe it is necessary to amend the above agreed upon procedures, assurance engagement and LCA critical review validation, the amendments must be discussed and agreed in writing between the assurance practitioner and the Administrator of the Climate Active program ([Climate.Active@dcceew.gov.au](mailto:Climate.Active@dcceew.gov.au)).