



ORGANISATION AUDIT REPORT

Toitū carbonreduce and Toitū carbonzero certification programmes

Organisation:

Nuralite Waterproofing Limited

Lead Auditor	Pieter Fransen
Verification firm	Toitū Envirocare
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Report date	15 January 2020
Report reviewed by	Karen Tipper, Toitū Envirocare, 23 January 2020

AUDIT OBJECTIVES

The objective of the audit was to determine if:

- the organisation’s GHG measurement (emissions data and calculations) meet(s) the criteria for the measure step
- the organisation’s GHG emissions management and reduction(s) meet(s) the criteria for the manage step
- the organisation’s marketing meets the criteria for the market step

AUDIT CRITERIA AND SCOPE

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

Audit criteria	Technical Requirements v2.2, Measure and Manage guides v2.0, Certification mark guide v2.3, Verifier Manual v2.4, ISO 14064-1:2006, ISO 14064-3:2006
Audit date	18/12/2019
Reporting year	01 April 2018 to 31 March 2019
Base year	01 April 2018 to 31 March 2019
Consolidation methodology	Operational Control
Materiality threshold	5%
Certification scope claim	Nuralite Waterproofing Limited meets the requirements of Toitū carbonzero certification having measured its greenhouse gas emissions in accordance with the requirements of ISO 14064-1:2006, committed to managing and reducing its emissions and neutralised its remaining unavoidable emissions through the cancellation of an appropriate number of verified carbon credits in respect of the operational activities of its organisation.
Registered office address	60D Leon Leicester Ave, Mt Wellington, Auckland, 1060, New Zealand
Locations visited	60D Leon Leicester Ave, Mt Wellington, Auckland, 1060, New Zealand
Audit Type	Certification (verification associated with new certification or certification renewal)
Audit Stage	Stage 1 & 2 onsite (desk-based planning & site visit audit completed)

CONCLUSION

The following total emissions have been verified:

Emissions summary by scopes	Units	
Scope 1 total	66.54	tCO ₂ e
Scope 2 total	5.10	tCO ₂ e
Scope 3 total	964.66	tCO ₂ e
<i>Mandatory scope 3</i>	964.66	tCO ₂ e
<i>Additional scope 3</i>	0.00	tCO ₂ e
<i>One-time scope 3</i>	0.00	tCO ₂ e
Total inventory:	1,036.30	tCO₂e

Emissions intensity:	96.85	tCO ₂ e/\$M ¹
Double counting:	0.00	tCO ₂ e
Emissions to offset:	1,036.30	tCO ₂ e
Carbon credits:	1,037	Number required

An assessment of materiality was made against the defined threshold. From this analysis it is concluded that the stated emissions are free from material error.

This is the 1st year of reporting under the Toitū carbonzero programme. Emission reductions have not been reported as this is a base year.

AUDIT SUMMARY

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

As part of the audit, the below criteria/documents were reviewed:

Criteria/documents	Status
Organisational boundaries	Meets scheme requirements.
The Greenhouse Gas Emissions Inventory report	Meets scheme requirements.
Application of the accounting principles	Meets scheme requirements.
Emissions Management and Reduction Plan	Meets scheme requirements.
Use of the Toitū carbonzero programme logo	Meets scheme requirements.
The requirement to maintain a complaints procedure	Meets scheme requirements.

A total of 7 minor non-conformances and 4 observations were raised during this visit. Full details of the findings are given in the findings log below.

Using our Data Quality Assessment tool for analysing data against completeness and assumed uncertainty an inventory “quality” can be classified as follows:

- High
- Good
- Fair
- Poor

From the analysis conducted your inventory is classified as: Good

Certification to Toitū carbonzero programme “certified organisation” is recommended. This is not subject to any further client actions.

ADDITIONAL NOTES

N/A

ASSURANCE

Level of Assurance	Reasonable
Qualifications/Limitations	N/A

¹ Not adjusted for inflation. Adjusted values available upon request.

FINDINGS LOG

Date issued:	19/12/2019
Verifier:	Pieter Fransen
Company issued to:	Nuralite Waterproofing Limited

A finding marked NCR must be corrected before audit can be closed out, unless otherwise approved by the Certification Manager
A finding marked mNCR is not required to be corrected for this verification, but may need to be addressed/checked for your next inventory, or it may become a NCR. You may voluntarily correct a mNCR for completeness
A finding marked Obs is an observation or recommendation from the verifier that may be helpful to you
--- corrective actions are expected to be closed out within 15 days of the date raised---

Ref #	Issue	Status	Type	Comments / Agreed Corrective Actions	Date closed	Evidence sighted to close out the issue where corrective action required.
mNCR1	GHG liability - refrigerant volumes stored reported as an emission.	Open	mNCR	Change to GHG liability.		
mNCR2	Sea freight - Antwerp to Auckland distances differed using searates.com. Immaterial difference - 0.34%.	Open	mNCR	Optional to update amount to 46,380,360 tkm.		
mNCR3	Petrol - minor differences (1-3 cents, one 15 cents) in fuel conversion rate applied. Immaterial difference at 0.04%.	Open	mNCR	Optional to update amount to 21,780 L.		
mNCR4	Air travel domestic - summation error of total amount. Immaterial difference 0.17%.	Closed	mNCR	Optional to update amount to 75,629 pkm.	15/01/2020	Updated in emanage
mNCR5	Air travel short haul - Netherlands trip mis-classified. Immaterial difference 0.01%.	Open	mNCR	Optional to update amount to 14,626 pkm.		
mNCR6	R-420A - refrigerant is a GHG liability if not a loss and top-ups done by service provider. Immaterial difference - 0.85%.	Open	mNCR	Optional to update to nil. Check for top-ups of refrigerants by service provider.		

mNCR7	LPG stationary commercial - incorrect indicator as it is for forklift LPG. Immaterial difference in emission factor selection.	Open	mNCR	Should change indicator to LPG mobile or equivalent.		
Obs1	EIRMP - Exclusions table - minor offices and courier packages not indicated as excluded/ <i>de minimis</i> in EIR.	Closed	Obs	Add excluded activities.		
Obs2	EIRMP - Emission reduction target table - target % value is a ratio (0.8, 0.15, 0.5).	Closed	Obs	Express as 80, 15 and 50 for the three initiatives.		
Obs3	EIRMP - Table 5 Uncertainties - no activities stated as creating uncertainty. However, it would be useful to describe the methods used to calculate amounts reported and level of uncertainty of calculations made.	Open	Obs	Ideally list all activities and identify the assumptions made to determine amount reported e.g. petrol - amount determined by converting from fuel spend using weekly fuel price from figure.nz website, electricity - invoiced usage amounts etc.		
Obs4	Air travel data collation.	Open	Obs	Consider using a travel booking centre to provide pre-verified carbon reports on travel.		

NOTES

1. The detailed audit findings and calculations are given in the Verification Plan and Working Papers associated with this audit. These contain proprietary verification methodologies and remain confidential to Toitū Envirocare.
2. The audit is based upon sampling and as such nonconformities may exist that have not yet been identified.
3. We have reviewed the company's GHG emissions inventory for the period. The inventory is based on historical information which is stated in accordance with the requirements of ISO 14064-1:2006 and the scheme Technical Requirements.
4. The scope of the review was limited to personnel interview, analytical review procedures applied to GHG emissions data, and review of the input of data into the emissions inventory. Based on our review the inventory is compliant with the requirements of ISO 14064-1:2006.
5. A **non-conformance (NCR)** indicates that the auditor has found a non-conformance with scheme Technical Requirements (audit criteria) and requires you to take the appropriate corrective action and provide evidence of this correction within two weeks. This may require resubmission of an updated Emissions Inventory Report and Emissions Management and Reduction Plan.
6. A **minor non-conformance (mNCR)** which the auditor has found which is not material to the outcome of the inventory, but to which a failure to address in the preparation of future inventories could lead to a major Non-Conformance (NCR).
7. **Observations** made by your auditor are strongly advised but the actions are not required for the organisation to be recommended for certification.
8. Neither Toitū Envirocare nor the auditor has any interest in the organisation, other than in our capacity as assurance providers. We have not carried out any work with this business prior to this review.
9. This report has been prepared solely for the use of the organisation and Toitū Envirocare as part of an application for Toitū carbonzero programme certification. It may be relied on solely by the organisation and Toitū Envirocare for that purpose only. Toitū Envirocare does not accept or assume any responsibility to any person other than the organisation in relation to the statements or findings expressed or implied in this report.
10. Any correspondence regarding this audit report should be directed to your Lead Auditor.
11. A copy of this report has been provided to the nominated client contact.