



**VERIFICATION FRAMEWORK FOR THE CLIMATE ACTIVE CARBON
NEUTRAL STANDARD FOR BUILDINGS**

VERSION 1.0

(published 27 November 2019)



An Australian Government Initiative



TABLE OF CONTENTS

1	OVERVIEW	3
1.1	Independent verification	4
1.2	Verifier requirements.....	4
1.3	Type of engagement required for each pathway	5
1.4	Verifier engagement	5
1.5	Responsibilities	6
1.5.1	<i>Responsibility of intended users</i>	6
1.5.2	<i>Responsibility of verifier</i>	6
1.5.3	<i>Responsibility of verified body</i>	6
1.6	Verification report	7
1.7	Record keeping	7
2	AGREED-UPON PROCEDURES	8
AUP1:	Calculation of Scope 1 emissions	8
AUP2:	Calculation of Scope 2 emissions	10
AUP3:	Calculation of Scope 3 emissions	12
AUP4:	Carbon offsetting	14
3	VERIFICATION REPORT TEMPLATE	15



1 OVERVIEW

NABERS Energy and Green Star – Performance assessment processes include standardised methods for calculating carbon accounts. NABERS Energy and Green Star - Performance’s quality assurance systems ensure that these methods are applied consistently in accordance with the requirements of the Standard. To provide additional certainty over the integrity of Climate Active carbon neutral certifications, the Climate Active Carbon Neutral Standard for Buildings (the Building Standard) requires that verification are conducted for a minimum of five per cent of all applications for carbon neutral certification for buildings (across both the Green Star – Performance and NABERS pathways) on an annual basis. The Building Standard also requires that these verifications be conducted in accordance with the Verification framework for the Climate Active Carbon Neutral Standard for Buildings (this document). The responsible entity is not required to engage the verifier or manage the verification process. The verifications are arranged and managed by the NABERS Administrator or Green Building Council of Australia (GBCA), as applicable.

It should be noted that this Verification Framework cannot be used when a responsible entity is making a carbon neutral claim without certification. The validation requirements for making a claim without certification are described in Section 2.6.2 of the Building Standard.

The fundamental elements of the Verification Framework for the Building Standard are summarised in Table 1 below.

Table 1: Fundamental elements of Verification Framework for certification against the Building Standard

Element	Description
Verification Framework:	<i>National Greenhouse and Energy Reporting (Audit) Determination 2009</i>
Audit type:	Verification
Audit standards (as referenced through NGER Audit Determination):	<ul style="list-style-type: none"> ASRS 4400; or ISO 14064
Verification criteria:	Climate Active Carbon Neutral Standard for Buildings
Subject matter:	Application for carbon neutral certification
Verified body:	NABERS Energy applicant / Green Star – Performance applicant
Agreed-upon procedures:	See Section 2 of this document

Verification for the NABERS and Green Star – Performance carbon neutral certification pathways under the Building Standard requires the verification team leader to carry out specified procedures to verify the matter being verified, but not to provide an audit opinion. The verification team leader must provide their factual findings in draft form prior to completion of the verification engagement so the verified body has the opportunity to address any findings prior to the closure of the verification.



The key steps in the verification process are:

1. An **independence and conduct declaration** is signed by the verification team leader and each professional member of the verification team (if relevant).
2. The **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 verification, and must state that the terms have been agreed to by the verification team leader and the person who appointed the verification team leader.
3. The **agreed upon procedures** referred to in this document (and confirmed in the verification engagement terms) are carried out by the verifier.
4. The verifier issues a **report of factual findings** in the prescribed format.

1.1 Independent verification

A considered and transparent Verification Framework provides confidence in carbon neutral reporting. Independent verification validates the accuracy and completeness of carbon calculations including the accuracy and adequacy of reporting boundaries, data, calculation methodologies, offsetting and reporting.

A minimum of five per cent of all applications for carbon neutral certification under the Standard must be subject to a verification by an independent verifier on an annual basis. These verifications must be conducted in accordance with the requirements set out in this document. The verification reports should identify any issues or discrepancies in the carbon account measurement, public report, emission reduction claims and/or offsetting arrangements against the requirements of the Building Standard.

These verifications must be conducted in accordance with the provisions of the *National Greenhouse and Energy Reporting (Audit) Determination 2009* (the NGER Audit Determination), with some exceptions as follows:

- The definition of 'Part 6 audit' in section 1.4 of the NGER Audit Determination is expanded to include verifications that assess compliance with the Climate Active Carbon Neutral Standard.
- The verification team leader is **not** required to be a registered greenhouse and energy auditor for entities seeking carbon neutral certification through NABERS Energy or Green Star – Performance (subject to Section 1.2 of this document).

1.2 Verifier requirements

A verification engagement under the NGER Audit Determination must be undertaken by a suitably qualified verifier. For the purposes of verifications of carbon neutral certifications under the Building Standard, suitably qualified verifiers are individuals or bodies that:

- are appointed by the NABERS Administrator, having been specifically trained in verifying carbon neutral certifications under the Building Standard by the NABERS Administrator and as approved by the Department; or
- are appointed by the GBCA, having been specifically trained in verifying carbon neutral certifications under the Building Standard by the GBCA and as approved by the Department; or
- are included on the Register of Greenhouse and Energy Auditors, as established under section 75A of the NGER Act and maintained by the Clean Energy Regulator.

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



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

Where specialist skills are required that are not possessed by the verifier, the necessary skills can be provided by an independent expert. Such experts must be independent and cannot have been involved in the development of the carbon account that is the subject of the verification.

1.3 Type of engagement required for each pathway

The NGER Audit Determination recognises two types of engagement:

- An assurance engagement – refer to Part 3 of the NGER Audit Determination.
- A verification engagement – refer to Part 4 of the NGER Audit Determination.

For both Certification Pathways 1 (NABERS) and 2 (Green Star – Performance) under the Building Standard, the applicable engagement type is a **verification engagement**. The NGER Audit Determination explains the requirements for verification engagements, and as such they are not replicated here. All verifiers are required to be familiar with these requirements.

The objective and scope of a verification engagement under the Building Standard requires that an independent verifier must verify the adequacy and appropriateness of the energy consumption measurement, emissions calculation methodologies, emission factors, offsets retired and other information relevant to the carbon neutral claim. The minimum agreed-upon procedures to be carried out for these engagements are set out in Section 2 of this document. It is important to note that the verification engagement under Pathways 1 and 2 will not constitute a reasonable or limited assurance engagement and that accordingly no audit opinion will be provided. If the verifier is unable to perform the exact nature, timing or extent of agreed-upon procedures outlined in Section 2, then the engagement must be terminated.

1.4 Verifier engagement

The terms of the verification will remain the same across all engagements. As part of the terms, the verification team leader must provide confirmation that they accept the appointment, will conduct the engagement in line with this Verification Framework, and will carry out the minimum agreed-upon procedures as set out in Section 2 of this Verification Framework; as part of the verification engagement.

For both pathways, there is a two-step process for the engagement of verifiers:

- **Contract:** Each verifier enters a standard contract with the NABERS Administrator or GBCA, for a specified duration. This contract is high-level and does not refer to specific engagements. Contracts must include a statement declaring that the verifier understands they will be required to carry out carbon neutral certification procedures in accordance with the Building Standard, on occasion.
- **Engagement email:** Prior to each NABERS Energy or Green Star – Performance assessment, an email is sent to verifiers by the scheme administrators, detailing the verification scope and details.



This engagement email must include a statement that they understand they must conduct their verifications in accordance with the Building Standard and this Building Standard Verification Framework. It is assumed that once a verifier accepts an engagement they have agreed to these requirements.

1.5 Responsibilities

1.5.1 Responsibility of intended users

The intended users of the carbon neutral verification reports are GBCA or the NABERS Administrator, as relevant to the particular certification. The intended users are expected to conduct their own assessment of the verifier's findings, combined with other information available to them and, if necessary, perform further procedures in order to obtain sufficient appropriate evidence on which to base their decision about whether the carbon neutral certification application should be accepted or rejected. It should be noted that the Department of the Environment and Energy is considered a secondary intended user of the verification reports, and can view all reports on request.

1.5.2 Responsibility of verifier

The verifier's responsibility is to report factual findings obtained from conducting the agreed-upon procedures (Section 2). The verification engagement must be undertaken in accordance with the Building Standard, this verification framework, and the signed contract and email engagement letter. The verifier must have complied with the relevant ethical requirements relating to verification engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. Because the agreed-upon procedures do not constitute either a reasonable or limited assurance engagement in accordance with the NGER Audit Determination and relevant national and international standards, the verifier does not express any conclusion and provides no assurance on the carbon neutral certification application. The verifier conducting the verification engagement must report if the documentation prepared by the verified body for verification is not complete, or if the data contained therein is incorrect.

1.5.3 Responsibility of verified body

The verified body (i.e. the NABERS Energy applicant or Green Star – Performance applicant) is responsible for preparing the application for carbon neutral certification, in accordance with the requirements of the Building Standard. It should be noted that in the case of NABERS Energy, the applicant is assisted by a NABERS Assessor when developing their application.

The verification engagement is performed on the basis that the verified body acknowledges and understands that they have a responsibility to provide the verifiers conducting the verification engagement with reasonable access to:

- All information of which management is aware that is necessary for the performance of the agreed-upon procedures;
- Additional information that may be requested for the purpose of the engagement; and
- Persons within the entity from whom the verifiers require co-operation in order to perform the agreed-upon procedures.



1.6 Verification report

The verification report must contain a statement of factual findings by the verification team leader in respect of each of the agreed-upon procedures. The verification report should specifically state any identified issues or discrepancies in the carbon account, public report, emission reduction claims and/or offsetting arrangements against the requirements of the Building Standard. An example of an appropriate verification report is provided at Section 3.

For all pathways, the verifier should provide the verified body with their factual findings in draft form prior to completion of the engagement. The verified body should be provided with the opportunity to address any of these findings prior to the closure of the verification engagement. The verifier may wish to contact GBCA, the NABERS Administrator or the Department to discuss any issues or interpretations concerning the certification requirements of the Building Standard.

The verification report is intended for use primarily by the GBCA or the NABERS Administrator, as relevant to the particular certification. As stated previously, the Department is considered a secondary intended user of the verification reports, and must be provided with any verification reports on request. The users must determine that sufficient information is provided through the verification engagement to enable a decision to be made as to whether the carbon neutral certification application should be approved or rejected.

1.7 Record keeping

Records kept by the verified body must be adequate to enable the verifier to ascertain whether activities have been conducted in accordance with the requirements of the Building Standard. This includes information that can be used to verify the relevance, completeness, consistency, transparency and accuracy of reported data during an external verification. Record keeping requirements are outlined in Section 2.3.3 of the Building Standard. Records can be kept in electronic or paper form. Records should be stored in a format that is accessible, if required, to the Department, the NABERS Administrator, GBCA or external verifiers that they may appoint.



2 AGREED-UPON PROCEDURES

AUP1: Calculation of Scope 1 emissions

<p>Introduction: This procedure verifies the quantification of all energy sources that result in Scope 1 GHG emissions under the Building Standard. All testing must include checks of source data (e.g. invoices, meter records, receipts etc.).</p> <p>Scope 1 emissions should include the seven GHGs included under the Kyoto Protocol, i.e. carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).</p>		
Main risks		<p>There is a risk that some reportable Scope 1 emissions sources are omitted from the carbon account.</p> <p>There is a risk that activity data used to calculate Scope 1 emissions sources is incorrect.</p>
Specific tests		
1. Verify energy consumption activity data for Scope 1 emission sources.	<p>Verify the source data used for Scope 1 energy consumption for:</p> <ul style="list-style-type: none"> all relevant stationary fuels e.g. natural gas, diesel fuel, LPG, coal all transport fuels. <p>using the instructions provided in Section 2.3 of the Building Standard.</p> <p>Are all Scope 1 source data values within 5% of the values inputted into the NABERS or Green Star – Performance calculation tool for the carbon account?</p>	<ul style="list-style-type: none"> If the answer is Yes, proceed to the next test. If the answer is No and the source data values are lower than those inputted, note this in the report of factual findings and proceed to the next test. If the answer is No and the source data values are higher than those inputted, mark this as a CAR that must be closed out prior to finalising verification.
2. Verify Scope 1 refrigerant activity data.	<p>Verify the source data used for Scope 1 emissions of refrigerants using the instructions provided in Section 2.3 of the Building Standard. Compare the result with that developed by the verified body.</p> <p>Are all Scope 1 refrigerant source data values within 5% of the values inputted into the NABERS or Green Star – Performance calculation tool for the carbon account?</p>	<ul style="list-style-type: none"> If the answer is Yes, proceed to the next test. If the answer is No and the source data values are lower than those inputted, note this in the report of factual findings and proceed to the next test. If the answer is No and the source data values are higher than those inputted, mark this as a CAR that must be closed out prior to finalising verification.
3. Check that correct Scope 1 emission	Have the correct Scope 1 emission factors been selected in the emissions calculator?	<ul style="list-style-type: none"> If the answer is Yes, proceed to the next test.



An Australian Government Initiative

**VERIFICATION FRAMEWORK FOR THE CLIMATE ACTIVE
CARBON NEUTRAL STANDARD FOR BUILDINGS**

<p>factors have been used.</p>		<ul style="list-style-type: none"> ▪ If the answer is No, mark this as a CAR that must be closed out prior to finalising verification.
<p>4. Check that all Scope 1 emission sources identified as relevant in the Building Standard have been included.</p>	<p>Have all Scope 1 emission sources been included in the carbon account as required in Section 2.3 of the Building Standard, based on the information provided to the verifier by the verified body?</p>	<ul style="list-style-type: none"> ▪ If the answer is Yes, proceed to the next test. ▪ If the answer is No, mark this as a CAR that must be closed out prior to finalising verification.
<p>Data sources</p>	<ul style="list-style-type: none"> • Utility metering records • Utility billing data covering the full 12 months of the verification period for each energy source used in the rated premises. • Bills for deliveries of any discrete (batch) supplies, showing quantities delivered and how they were measured. If the data does not include enough separate deliveries, then obtain any regular records of storage capacity readings. • Carbon account. • National Greenhouse Accounts Factors. 	



AUP2: Calculation of Scope 2 emissions

<p>This procedure verifies the quantification of all energy sources that result in Scope 2 GHG emissions under the Building Standard. All testing must include checks of source data (e.g. invoices, meter records, receipts etc.).</p>		
<p>Main risks</p>		<p>There is a risk that some reportable Scope 2 emissions sources are omitted from the carbon account.</p> <p>There is a risk that activity data used to calculate Scope 2 emissions sources is incorrect.</p>
<p>Specific tests</p>		
<p>1. Verify activity data for Scope 2 emission sources.</p>	<p>Verify the source data used for Scope 2 electricity consumption using the instructions provided in Section 2.3 of the Building Standard.</p> <p>Are all Scope 2 source data values within 5% of the values inputted into the NABERS or Green Star – Performance calculation tool for the carbon account?</p>	<ul style="list-style-type: none"> ▪ If the answer is Yes, proceed to the next test. ▪ If the answer is No and the source data values are lower than those inputted, note this in the report of factual findings and proceed to the next test. ▪ If the answer is No and the source data values are higher than those inputted, mark this as a CAR that must be closed out prior to finalising verification.
<p>2. Check that correct Scope 2 emission factors have been used.</p>	<p>Have the correct Scope 2 emission factors been selected in the emissions calculator?</p>	<ul style="list-style-type: none"> ▪ If the answer is Yes, proceed to the next test. ▪ If the answer is No, mark this as a CAR that must be closed out prior to finalising verification.
<p>3. Check that any zero-emissions claimed products/services are genuinely Climate Active carbon neutral certified.</p>	<p>If the responsible entity claims to have used any carbon neutral products and/or services and claimed these as zero emissions, are these products and services genuinely Climate Active certified? (Check that any carbon neutral products and/or services declared in the carbon account are carbon neutral certified products/services according to the Department of the Environment and Energy website:</p> <p>https://www.climateactive.org.au/buy-climate-active/certified-brands</p> <p>If you require further clarification on the carbon neutral certification status of the product or service, contact the Department of the Environment and Energy via Climate.Active@environment.gov.au.</p> <p>Are the products/services genuinely Climate Active certified?</p>	<ul style="list-style-type: none"> ▪ If the answer is Yes/Not applicable, proceed to the next test. ▪ If the answer is No, mark this as a CAR that must be closed out prior to finalising verification.



An Australian Government Initiative

VERIFICATION FRAMEWORK FOR THE CLIMATE ACTIVE
CARBON NEUTRAL STANDARD FOR BUILDINGS

<p>4. Check that all Scope 2 emission sources identified as relevant in the Building Standard have been included.</p>	<p>Have all Scope 2 emission sources been included as required by Section 2.3 of the Building Standard, based on the information provided to the verifier by the verified body?</p>	<ul style="list-style-type: none"> ▪ If the answer is Yes, proceed to the next test. ▪ If the answer is No, mark this as a CAR that must be closed out prior to finalising verification.
<p>Data sources</p>	<ul style="list-style-type: none"> • Utility metering records • Utility billing data covering the full 12 months of the verification period for each energy source used in the rated premises. • Carbon account. • National Greenhouse Accounts Factors. • Documentation of any GreenPower purchases. • Documentation of any Building Standard carbon neutral product purchases. • Documentation of any LGCs sold or voluntarily retired. 	



AUP3: Calculation of Scope 3 emissions

<p>Introduction: This procedure verifies the calculation of Scope 3 emissions. All testing must include checks of source data (e.g. invoices, meter records, receipts etc.).</p> <p>Scope 3 emissions are all indirect emissions that occur as a result of the activities of a building, but physically occur outside the building. Scope 3 emissions from water, wastewater and waste are considered relevant to all building operations and must be included in the carbon account, regardless of materiality.</p>		
Main risks		<p>There is a risk that some reportable Scope 3 emissions sources are omitted from the carbon account.</p> <p>There is a risk that activity data used to calculate Scope 3 emissions sources is incorrect.</p>
Specific tests		
1. Verify that building water consumption data are correct.	Has building water consumption data been collected as required by section 2.3 of the Building Standard and correctly transcribed into the relevant calculation tool?	<ul style="list-style-type: none"> ▪ If the answer is Yes, proceed to the next test. ▪ If the answer is No, mark this as a CAR that must be closed out prior to finalising verification.
2. Verify that building wastewater production data are correct.	Has building wastewater production data been collected as required by section 2.3 of the Building Standard and correctly transcribed into the relevant calculation tool?	<ul style="list-style-type: none"> ▪ If the answer is Yes, proceed to the next test. ▪ If the answer is No, mark this as a CAR that must be closed out prior to finalising verification.
3. Verify that building waste production data are correct.	Has building waste production data been collected as required by section Section 2.3 of the Building Standard and correctly transcribed into the relevant calculation tool?	<ul style="list-style-type: none"> ▪ If the answer is Yes, proceed to the next test. ▪ If the answer is No, mark this as a CAR that must be closed out prior to finalising verification.
4. Check that correct Scope 3 emission factors have been used.	Have the correct Scope 3 emission factors been selected in the emissions calculator?	<ul style="list-style-type: none"> ▪ If the answer is Yes, proceed to the next test. ▪ If the answer is No, mark this as a CAR that must be closed out prior to finalising verification.
5. Check that any zero-emissions claimed products or services are genuinely Climate Active carbon neutral certified.	<p>If the responsible entity claims to have used any carbon neutral products and/or services and claimed these as zero emissions, are these products and services genuinely Climate Active carbon neutral certified? Check that any carbon neutral products and/or services declared in the carbon account are Climate Active carbon neutral certified products/services according to the Department of the Environment and Energy website:</p> <p>https://www.climateactive.org.au/buy-climate-active/certified-brands</p> <p>If you require further clarification on the carbon neutral certification status of the product or service,</p>	<ul style="list-style-type: none"> ▪ If the answer is Yes/Not applicable, proceed to the next test. ▪ If the answer is No, mark this as a CAR that must be closed out prior to finalising verification.



An Australian Government Initiative

VERIFICATION FRAMEWORK FOR THE CLIMATE ACTIVE
CARBON NEUTRAL STANDARD FOR BUILDINGS

	<p>contact the Department of the Environment and Energy via Climate.Active@environment.gov.au.</p> <p>Are the products/services genuinely Climate Active carbon neutral certified?</p>	
Data sources	<ul style="list-style-type: none"> • Utility metering records • Utility billing data covering the full 12 months of the verification period for each water source used in the rated premises. • Carbon account. • National Greenhouse Accounts Factors. 	



AUP4: Carbon offsetting

Introduction: This procedure verifies that the verified body has taken the correct approach to offsetting the carbon account.		
Main risks	<p>Ineligible types of offset units have been cancelled by the verified body.</p> <p>An insufficient number of eligible offset units have been cancelled by the verified body.</p>	
Specific tests		
1. Assess the offset units.	<p>Review the following:</p> <ul style="list-style-type: none"> • Have the details (including quantity, type, serial numbers, registry and date of cancellation) of the cancelled offsets been provided by the verified body? • Has the responsible entity provided evidence or can the verifier locate evidence that the offsets were retired in the name of the responsible entity for the correct year (e.g. screenshot of registry account, confirmation email from registry, verifier search for serial numbers on online registry and view associated entity)? • Are the total offsets cancelled equal to (or greater than) the total carbon account calculated by the verified body (as verified by the verifier)? • Is/are the type(s) of cancelled offset units eligible under the Climate Active Carbon Neutral Standard (the Standard) (see Appendix A to the Building Standard)? 	<ul style="list-style-type: none"> ▪ If the answer to all four questions is yes, and all other agreed-upon procedures have been satisfactorily completed and closed out, the verification engagement can be finalised. ▪ If the answer to any of the questions is no, mark this as a CAR that must be closed out prior to finalising verification.
Data Sources	<ul style="list-style-type: none"> • Carbon offsets information • Appendix A to the Climate Active Carbon Neutral Standard for Buildings 	



3 VERIFICATION REPORT TEMPLATE

This template has been adapted from the Clean Energy Regulator’s Audit Determination Handbook for the National Greenhouse and Energy Reporting audit report (verification engagement). It can be used as the basis for the report of factual findings produced by each verifier (although verifiers are free to develop their own template, provided it meets the requirements of the Standard).

Verification report coversheet

Verified body

Name and address of verified body	
Name of contact person for verified body	NABERS Energy applicant / Green Star – Performance applicant
Position title	
Contact person phone number	03 1234 4567
Contact person email address	janesmith@buildings.com

Verification description

Kind of verification	Verification
Reporting period covered by verification	
Date terms of engagement signed	
Date verification report signed	

Verified emissions inventory (Year e.g. 2017–18)

Verified Scope 1 emissions (tonnes CO₂-e)	
Verified Scope 2 emissions (tonnes CO₂-e)	
Verified Scope 3 emissions (tonnes CO₂-e)	
Emissions reduced through LGCs (tonnes CO₂-e)	
Total retired offsets (tonnes CO₂-e)	

Verifier details

The verifier must confirm that they are a suitably qualified verifier, in accordance with the requirements of the Verification Framework for the Climate Active Carbon Neutral Standard for



Buildings requirements. Rotation of verifiers is required where four consecutive verifications have been carried out by an individual verifier for the verified body.

Name of verification team leader	
Organisation	
Email	
Phone number	
Address	
Names and contact details of other verification team members	
Lead verifier’s relevant qualifications, registrations and credentials	

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

[Insert name of lead verifier] confirms that he/she has not carried out more than four previous consecutive verifications for *[Insert verified body name]*.

Report of factual findings

[Insert name of verifier or verifier’s organisation] was engaged to undertake a verification engagement of *[insert name of verified body]*’s application for carbon neutral certification for *[insert name of building]* in accordance with the requirements set out in the *Climate Active Carbon Neutral Standard for Buildings* and the *Verification Framework for the Climate Active Carbon Neutral Standard for Buildings*. The procedures set out below have been applied to the documentation that forms the application for certification against the Building Standard. *[GBCA / the NABERS Administrator]* determines whether the factual findings provide a reasonable basis for certification. We do not express any conclusion, nor do we provide any assurance regarding Climate Active carbon neutral certification.

Factual findings

The procedures were performed to ensure the Climate Active carbon neutral certification was in accordance with the requirements set out in the *Climate Active Carbon Neutral Standard for Buildings* and the *Building Standard Verification Framework*.



The procedures performed and the factual findings obtained are as follows:

Test performed	Factual findings	Errors, exceptions or contraventions identified
AUP1: Calculation of Scope 1 emissions		
Verify energy consumption activity data for Scope 1 emission sources.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
Verify Scope 1 refrigerant activity data.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
Check that correct Scope 1 emission factors have been used.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
Check that all Scope 1 emission sources identified as relevant in the Building Standard have been included, based on the information provided to the verifier by the verified body.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
AUP2: Calculation of Scope 2 emissions		
Verify activity data for Scope 2 emission sources.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
Check that correct Scope 2 emission factors have been used.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
Check that any zero-emissions claimed products/services are genuinely Climate Active carbon neutral certified.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
Check that all Scope 2 emission sources identified as relevant in the Building Standard have been included, based on the information provided to the verifier by the verified body.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
AUP3: Calculation of Scope 3 emissions		
Verify that building water consumption activity data are correct.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
Verify that building wastewater production data are correct.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
Verify that building waste production data are correct.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
Check that correct Scope 3 emission factors have been used.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>



Test performed	Factual findings	Errors, exceptions or contraventions identified
Check that any zero-emissions claimed products or services are genuinely Climate Active carbon neutral certified.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>
AUP4: Carbon offsetting		
Assess the offset units.	<i>[Insert findings]</i>	<i>[None/detail the exceptions]</i>

Other matters to be reported

Aspects impacting on the verification engagement

[Insert any details of aspects of the matter being verified that particularly impacted on the carrying out of the verification engagement.]

Other matters

[Insert any details of any matter, related to the matter being verified, that the verification team leader has found during the carrying out of the verification engagement that he or she believes amount to a contravention of the Climate Active Carbon Neutral Standard for Buildings.]

Restriction on use of report

This report is intended solely for the use of by GBCA / the NABERS Administrator [select as appropriate] and the Department of the Environment and Energy, solely for use in relation to the Climate Active initiative. 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.

Yours faithfully

[Signature—of verification team leader]

[Name—of verification team leader]

[Organisation]

[Date]