



NATIONAL CARBON OFFSET STANDARD ASSURANCE AUDIT REPORT

SECTION 1 AUDIT STATEMENT AND AUDIT FINDINGS

Audited body

Name of audited body	Oak Flats Bowling & Recreation Club Ltd
Name of contact person for audited body	Matt OHara
Position title	Chief Executive Officer
Contact person phone number	02 4256 1444
Contact person email address	MOHara@ofbrc.com.au
Audited body's street address	1 Kingston Street Oak Flats

Audit description

Type of audit	Reasonable Assurance
Type of carbon neutral claim(s) (tick all applicable)	<input checked="" type="checkbox"/> Organisation <input type="checkbox"/> Precinct <input type="checkbox"/> Product/service <input type="checkbox"/> Event
Subject(s) of carbon neutral claim(s)	The Oak Flats Bowling and Recreation Club Ltd owns the Oak Flats Bowling & Recreation Club facilities at 1 Kingston Street, Oak Flats, and the Illawarra Yacht Club facilities at 1 Northcliffe Drive, Warrawong.
Initial or periodic audit	Periodic
Reporting period covered by audit	From 1/07/2018 to 30/06/2019
Date terms of engagement signed	21 August 2019
Date audit report signed	29 th of October 2019

Audited emissions inventory [FY 2018–19]

Audited Scope 1 emissions (tonnes CO₂-e)	259.69 t CO ₂ -e
Audited Scope 2 emissions (tonnes CO₂-e)	1,191.01 t CO ₂ -e
Audited Scope 3 emissions (tonnes CO₂-e)	3,815.59 t CO ₂ -e
Scope 2 emissions reduced through retirement of LGCs (tonnes CO₂-e)	N/A.

Total retired offsets (tonnes CO₂-e)	5,267 tCO ₂ -e
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Auditor details

Name of audit team leader	Dr Adina Cirtog
Organisation	Pangolin Associates
Email	Adina.cirtog@pangolinassociates.com
Phone number	08 7200 1030
Address	L1, 46 Magill Rd, Norwood, SA, 5067
Names and contact details of other audit team members if applicable	Chris Wilson - chris.wilson@pangolinassociates.com
Lead auditor's relevant qualifications, registrations and credentials	<ul style="list-style-type: none"> • RGEA 0250/2019

Pangolin Associates confirms that we are not aware of any actual or perceived conflict of interest in having completed this engagement.

Dr Adina Cirtog confirms that she has not carried out more than five previous consecutive audits for Oak Flats Bowling & Recreation Club Ltd.

Scope of audit

Pangolin Associates has been engaged to undertake an independent assurance audit of the compliance of the carbon neutral claim(s) for Oak Flats Bowling & Recreation Club Ltd with the National Carbon Offset Standard for Organisations.

Dr Adina Cirtog of Pangolin Associates conducted the audit in accordance with ASAE 3000. The audit has been planned and performed in accordance with the proposal approved by the participant to enable us to provide reasonable assurance regarding the carbon neutral claim for Oak Flats Bowling & Recreation Club Ltd.

Responsibility of Oak Flats Bowling & Recreation Club Ltd's management

Management of Oak Flats Bowling & Recreation Club Ltd is responsible for preparation of the carbon neutral claim in accordance with the National Carbon Offset Standard for Organisations in all material respects. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation and presentation of the carbon account and public report that is free from material misstatement, whether due to fraud or error. Management of Oak Flats Bowling & Recreation Club Ltd is responsible for the interpretation and application of the requirements of the National Carbon Offset Standard for Organisations. Emissions quantification is subject to inherent uncertainty because incomplete scientific knowledge has been used to determine emissions factors and the values needed to combine emissions due to different gases.

Our responsibility

Our responsibility is to express an opinion on Oak Flats Bowling & Recreation Club Ltd's carbon neutral claim based on the procedures we have performed and the evidence we have obtained. We have conducted our reasonable assurance

engagement in accordance with the Australian Standard on Assurance Engagements ASAE 3000.

The Australian Standard on Assurance Engagements ASAE 3000 requires us to plan and perform this engagement to obtain reasonable assurance about whether the carbon neutral claim is free from material misstatement, omissions or misrepresentations. A reasonable assurance engagement involves performing procedures to obtain evidence about the compliance of the carbon neutral claim with the National Carbon Offset Standard for Organisations. The nature, timing and extent of procedures selected depend on the assurance practitioner's judgement, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, We have considered internal controls relevant to Oak Flats Bowling & Recreation Club Ltd's preparation of the carbon neutral claim, carbon account and public report. We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion. Pangolin Associates has not conducted any audit procedures with respect to the internal control environment and data management system of the audited body as a whole. As such, no assurance is provided on any internal control environment and data management system not associated with preparing the carbon neutral claim.

Summary of procedures undertaken

The procedures we conducted in our reasonable assurance engagement included:

- interviews conducted to gather evidence
- analysis of procedures the audited body used to gather data
- testing of calculations the audited body performed, and
- identification and testing of assumptions supporting the calculations
- review of raw data for the main sources of emissions

Use of our reasonable assurance engagement report

This report has been prepared for the use of Oak Flats Bowling & Recreation Club Ltd, the Department of the Environment and Energy, for the sole purpose of reporting on Oak Flats Bowling & Recreation Club Ltd's carbon neutral claim(s) against the National Carbon Offset Standard for Organisations. Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than the Department of the Environment and Energy, Oak Flats Bowling & Recreation Club Ltd 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. We specifically note that Oak Flats Bowling &

Recreation Club Ltd has used estimates or extrapolated underlying information to calculate certain amounts included within the greenhouse and energy information.

Audit conclusion

In our opinion, the audited body has prepared its carbon neutral claim in all material aspects in accordance with the National Carbon Offset Standard for Organisations.

Recommendations

- Ensure that the source of activity data is stated for all emissions sources as well as the source of the emissions factors used in calculatons.
- Ensure that all numbers from Master file line up with the ones in the ACA and PDS.
- Provide all related working files used to determine the numbers populated in the ACA and PDS
- Ensure that the values used for Food and Beverage are the ones corresponding to the outcome of the financial audit which provides confidence on accuracy of data. Small discrepancies between the data used for emission calculations and the raw data were identified, however these were immaterial and therefore did not require recalculations of emissions.

Limitations on use

This Audit Statement has been prepared for the management of the audited body and, if the carbon neutral claim is to be certified, for review by the Department of the Environment and Energy. It is solely for use in assessing whether a carbon neutral claim has been prepared in accordance with the requirements of the National Carbon Offset Standard. We disclaim any liability for reliance upon this Report by any other party or for any other purpose other than that for which it was prepared.

Confirmation of Audit Findings

Name of lead auditor	Dr Adina Cirtog
Position of lead auditor	Senior Auditor
Signature of lead auditor	
Date	29 th of October 2019

SECTION 2 CORRECTIVE ACTION REQUESTS AND OBSERVATIONS

Finding	Summary of CAR/ observation	Summary of action taken to address the CAR/ observation	Was the CAR resolved prior to the closure of the audit activity?
Observation	Provide a better explanation of Waste calculations from "Carbon Data.xls"	Provided and assumptions stated in ACA. Column Y applies a density volume to weight t/m ³ as per NGA Column Z calculates the tonnes of Pulpmaster weight. The value of column Z is used as a value for the tonnes that are being composted. We are not sure about columns AB to AE. We are assuming this is information relevant for Anissa's use of the sheet.	Yes
Observation	No units were specified for the amounts of refrigerants in tab "Track" from "Club Refrigeration Units 2019 update.xls"	Units were confirmed to be kg and therefore calculations are correct.	Yes
Observation	No units were specified for fuel quantities in tab "Viva Shell Export" from "Fuel 2019 Summary.xls"	Units were confirmed to be L and therefore calculations are correct.	Yes
Observation	In the file "Fuel 2019 Summary.xls", tab "GL 9075 Data Export", the total in cell I172 has a mix of Diesel (cell I104 to I119) and Petrol (I120 & I121) which then is reported as Diesel in "Combined" tab cell C6. Although not material, the 2 fuels should not be mixed.	Cell F120 and F121 are referring to Cantys bus hire invoice, which is assumed to be diesel consumption even though the description may indicate otherwise.	Yes
Minor CAR	Discrepancies were found between the values used in emission calculations (and populated in the	This was explained as the "Coffe Shop" data was not included in the initial file provided for review.	Yes

	PDS) from file "Food and Beverage Consumption 2019.xls", and the values from the finance extract, "Bar COGS 2019.xls" and "Catering COGS.xls"	The OFBRC Catering – the \$452314.57 is Brasserie only – there was another tab for Coffee Shop which is \$75,083.61 – when combined they add to \$527398.18 leaving a (67.44) Variances.	
Minor CAR	The source for Food and Beverage activity data were not listed in the initial ACA	Source data included for these 2 sources in the updated version of the ACA	Yes
Observation	Altouhg the correct EF was used in calculations, the initial ACA had the FY2018 EF for Food and Beverage categories (1.53);	EF was updated with the value for FY2019 (1.55) as per OEH carbon footprint tool which was used for the emissions calculations reported here.	Yes

SECTION 3 DOCUMENTS REVIEWED

Name or description of document	Document title / filename	Author and date prepared, and version if applicable
Annula Carbon Account	ACA OFBRC Annual Carbon Account Report v2.docx	Barbara Albert - 29/8/19
Public Disclosure Summary	PDS OFBRC Public Disclosure Summary v2.docx	Barbara Albert - 29/8/19
Carbon Inventory file	Carbon Data.xlsx	Barbara Albert - 29/8/19
Refrirenants inventory	Club Refrigeration Units 2019 update.xlsx	Barbara Albert - 29/8/19
Cost summary for Food and Beverage	Food and Beverage Consumption 2019.xlsl	Barbara Albert - 29/8/19
Fuel inventorty	Fuel 2019 Summary.xls	Barbara Albert - 29/8/19
LPG bottle invoice	Gas Bottles.pdf.	Barbara Albert - 29/8/19
Emissions calculations for IYC	Inventory for FY1819 IYC 100%RE v3.xlsx	Barbara Albert - 29/8/19
Emissions calculations for OFBRC	Inventory for FY1819 OFBRC 100%RE v3.xlsx	Barbara Albert - 29/8/19
Staff communiting inventory	Staff Commuting calcs 2018-19.xlsx	Barbara Albert - 29/8/19
BAR accounts data	Bar COGS 2019.xlsx	Anissa Taylor – 19/9/19
Actual invoices for Bar	Bar Invoices-Dec 19.pdf	Anissa Taylor – 19/9/19
Actual invocies for Bar	Bar Invoices-Jun 19.pdf	Anissa Taylor – 19/9/19
Base Year re-calculations	Food and Beverage Calculation.xlsx	Barbara Albert - 27/9/19
FY 2018 data used for BY re-calculations	Food and Beverage Costs 2018.xlsx	Barbara Albert - 27/9/19
Electricity invoices	Electricity Invoices from Origin and ERM (12 for IYC & 12 for OFBRC)	Anissa Taylor – 19/9/19
Summary of all Catering invoices for FY2019	Catering COGS.xls	Anissa Taylor – 19/9/19
Summary of all Catering invoices for FY2019 - updated	Catering COGS-updated-16Oct2019.xlsx	Anissa Taylor – 16/10/19

Cost summary for Food and Beverage	Food and Beverage Consumption 2019_AC-AT-updated.xlsx	Anissa Taylor – 16/10/19
Annual Carbon Account	OFBRC Annual Carbon Account Report v4.docx	Barbara Albert - 28/9/19
Public Disclosure Summary	OFBRC Public Disclosure Summary v3.docx	Barbara Albert - 28/9/19