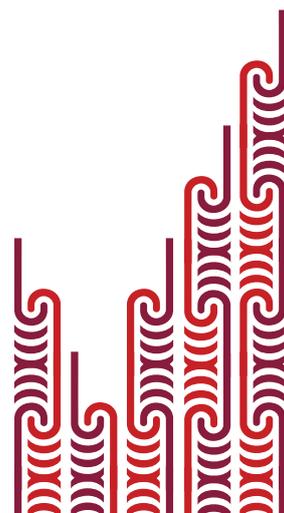


OUR CARBON NEUTRAL GOVERNMENT PROGRAMME REPORT

1 July 2021 to 30 June 2022

1 December 2022





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Introduction

This report outlines the progress of The Office for Māori Crown Relations – Te Arawhiti (Te Arawhiti) under the Carbon Neutral Government Programme (CNGP).

Te Arawhiti works as the steward for Māori Crown relations across government. Our work covers the full spectrum of relations with Māori – from restoring the relationship through Treaty settlements and Takutai Moana applications to building partnerships that lead to better outcomes for Māori and all New Zealanders.

Our mahi requires us to engage with Māori across Aotearoa and this engagement is largely kanohi-ki-te-kanohi (face to face). Kanohi-ki-te-kanohi is an important principle for building trust, establishing, sustaining and maintaining relationships, and for addressing matters of significance to Māori. While COVID-19 created an opportunity for us to engage differently using digital platforms with each other and with our Treaty partners, kanohi-ki-te-kanohi continues to be an important principle for how we operate.

As a departmental agency of Te Tāhū o te Ture – Ministry of Justice, Te Arawhiti was initially included in the Ministry’s CNGP approach. However, in May 2022, the decision was made that Te Tāhū o te Ture and Te Arawhiti would take separate approaches. As our biggest emission is travel, it’s important we have accurate information for our business and that our reduction initiatives are realistic and achievable, taking into account the nature of our business. Our focus to date has been to ensure we identified a base year that best reflects our standard carbon emissions for a typical year and developed an inventory for our audit, and meeting reporting requirements.

As a departmental agency of Te Tāhū o te Ture, we share emissions sources such as electricity, freight, waste to landfill and water usage. Te Tāhū o te Ture also arrange our contracts for transport, accommodation, rental cars and staff vehicles. Going forward, Te Tāhū o te Ture will provide us with specific data relating to all mandatory emission sources under the CNGP, except working from home. Te Tāhū o te Ture will also be responsible for liaising with suppliers on data quality improvements and emissions reduction initiatives.

Te Arawhiti details

Head office location	Justice Centre 19 Aitken Street Thorndon WELLINGTON
Number of staff – 2021/22	194



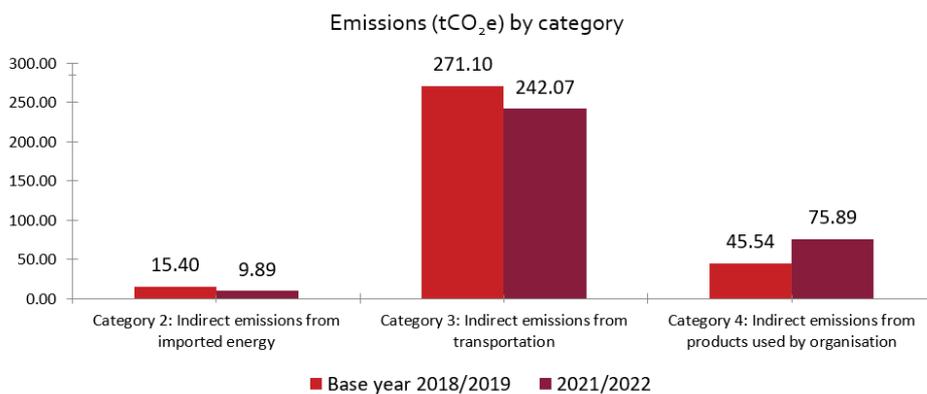
Summary

Gross annual emissions

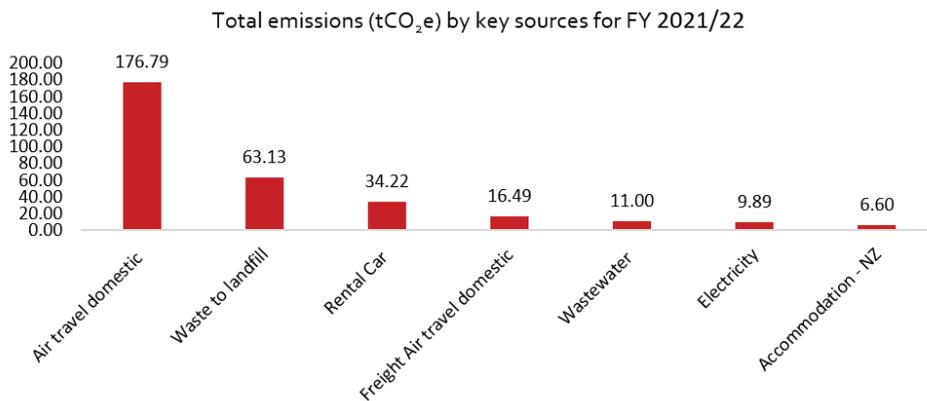
In the 2021/22 financial year (FY), we emitted 327.85 tCO₂e (tonnes of carbon dioxide equivalent). This is a 1.3% reduction against our baseline year FY 2018/19. Graph 1 shows our emissions by category. Graph 2 shows our emissions by source.

Domestic air travel makes up 53.9% of our emissions profile. These emissions are generated from domestic travel undertaken by staff, contractors and specialists. It is unsurprising that this is our biggest source of emissions given our organisation's priorities and the importance placed on kanohi-ki-te-kanohi engagement with Treaty partners. Our second biggest emissions source is 'Waste landfilled No LFRG Office Waste' (waste to landfill).

Graph 1: Total emissions (tCO₂e) compared by category



Graph 2: FY 2021/22 emissions breakdown by sources





Emission intensity by FTE and expenditure

Table 1 compares our greenhouse gas (GHG) emissions per FTE and per million dollars of revenue for FY 2021/22 against our baseline year.

Table 1: KPIs for FTEs and expenditure 2021/22

Te Arawhiti details	2018/19	2021/22
Total gross emissions per FTE in tCO ₂ e	2.3	1.7
Total gross emissions per million dollars of revenue in tCO ₂ e	7.8	6.1

Emissions reduction targets

Te Arawhiti is committed to science-based gross emissions reduction targets that are consistent with a 1.5°C pathway, as required under the CNGP. Te Arawhiti has committed to reduce its gross emissions by 21% by FY 2024/25 and by 42% by FY 2029/30 from a base year of FY 2018/19.

Emissions reduction projects

In the first half of 2023 we will develop guidance to help staff determine when travel is appropriate. This guidance will consider the future mahi of Te Arawhiti, the principles that underpin Māori Crown engagement and the resources and capacity of Treaty partners to engage with the Crown. This may involve engagement with Treaty partners to understand their needs and priorities while Te Arawhiti reduces its emissions. The process of developing this guidance will help us consider our organisation's priorities and identify where travel reductions are possible.

In the first quarter of 2023 we will conduct a waste audit. The results of a waste audit will inform what our priority reduction areas should be. The waste audit will allow us to develop and implement further initiatives to reduce waste in the second quarter of 2023, ahead of FY 2023/24.

Data improvements

We have identified projects that can be taken to improve data for waste to landfill, rental cars, working from home, refrigerants and freight. Most of these projects will be led by Te Tāhū o te Ture as our host agency.



Emissions inventory

Table 2 sets out our emissions inventory by category and Table 3 sets out our emissions inventory by source.

Table 2: Emissions inventory summary

Category	2018/19 (tCO ₂ e)	2021/22 (tCO ₂ e)
Category 1: Direct emissions	0.00	0.00
Category 2: Indirect emissions from imported energy (location-based method)	15.40	9.89
Category 3: Indirect emissions from transportation	271.10	242.07
Category 4: Indirect emissions from products used by organisation	45.54	75.89
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00
Total direct emissions	0.00	0.00
Total indirect emissions	332.04	327.85
Total gross emissions	332.04	327.85
Category 1 direct removals	0.00	0.00
Purchased emission reductions	0.00	0.00
Total net emissions	332.04	327.85



Table 3: Emissions by source

Category	2018/19 (tCO ₂ e)	2021/22 (tCO ₂ e)
Accommodation – Australia	2.0	0
Accommodation – New Zealand	14.4	6.6
Air travel domestic (average)	193.2	176.8
Air travel long haul (economy)	3.1	0
Air travel short haul (business/first class)	6.1	0
Air travel short haul (economy)	9.5	0
Air travel short haul (premium economy)	2.6	0
Car average (unknown fuel type)	0	0.6
Electricity	15.4	9.9
Electricity transmission & distribution losses	1.3	0.9
Freight air travel domestic (average)	14.2	16.5
Freight air travel long haul (average)	0.2	> 0
Freight road – long haul heavy truck	0.3	0.3
Freight road – urban delivery heavy truck	> 0.0	> 0
Freight road all trucks (average)	0.3	0.4
Freight road van (average)	0.2	0.3
Freight shipping roll on – roll off ferry (freight, average)	> 0.0	> 0
Rental car average (fuel type unknown)	20.3	34.2
Taxi (regular)	4.7	1.7
Waste to landfill	34.2	63.1
Wastewater for treatment plants (average)	9.2	11.0
Water supply	0.8	0.9
Working from home	0	4.5
Total gross emissions	332.04	327.85

Top emissions sources

Our top three emissions sources from FY 2021/22 are:

- air travel, generated by staff, contractors and specialists traveling to engage with Treaty partners;
- waste to landfill, generated by Te Arawhiti operations at the Justice Centre; and
- rental cars, generated by staff, contractors and specialists traveling to engage with Treaty partners.



Reduction potential

Table 4 summarises the reduction potential of our top three emission sources.

Table 4: Reduction potential of top three emission sources

Description		Emissions source
Green	Significant reduction possible with dedicated funding, existing technology, or behaviour/policy change	Waste to landfill
Amber	Limited reduction possible with dedicated funding, existing technology, or behaviour/policy change	Air travel, Rental cars
Red	Cannot be addressed with current technology or behaviour/policy change, or reduction potential already achieved	

Emissions inventory context

Data gaps

We are using FY 2018/19 as a baseline because it is the most recent financial year that has not been impacted by the effects of COVID-19. FY 2018/19 shows a true representation of Te Arawhiti's travel emissions in a typical year.

Some of our suppliers were unable to provide us with the historic data from FY 2018/19. This means we do not have actual data for freight (all types) and waste to landfill. For these two emissions sources, we have assumed that the emissions per person have not significantly changed since the base year.

We have calculated the baseline emissions based on the per person figures for FY 2021/22 being applied to the number of staff in 2018/19. In future years, we will collect information from suppliers so we will not have to back proxy any data.

Excluded emissions sources

No mandatory emissions sources have been excluded from our GHG emissions inventory.

Table 5 sets out non-mandatory scope 3 emissions sources that are currently excluded, but inclusion will be investigated at a later date.

Table 5: Excluded emissions sources

GHG emissions source or sink	GHG emissions category
Data servers	Category 4: Indirect GHG Emissions from Products Used by the Organisation
Professional services	Category 4: Indirect GHG Emissions from Products Used by the Organisation
Staff commute	Category 3: Indirect GHG Emissions from Transportation
Office stationery	Category 4: Indirect GHG Emissions from Products Used by the Organisation
Catering	Category 4: Indirect GHG Emissions from Products Used by the Organisation



Challenges and significant changes experienced

COVID-19

COVID-19 restrictions, under the COVID-19 Alert Level System, meant that staff, contractors and specialists were unable to travel domestically for large periods of time between March 2020 and November 2021. In this period, Aotearoa New Zealand (as a whole and various regions at times) moved in and out of level 2, 3 and 4 alert settings. Under level 3 and 4, domestic air travel was restricted or prohibited. This had a significant impact on our activity and emissions. We saw a substantial drop in domestic air travel. It was not until 2022 that our travel began to return to its usual levels.

Ability to work from home

Before the March 2020 lockdown, Te Arawhiti staff did not have the technological capability to work from home. Only a handful of staff were assigned laptops but it was assumed that no staff worked from home in 2018 and 2019. Te Tāhū o te Ture addressed this by providing all Te Arawhiti staff with laptops.

The technology capability established in March 2020 has been maintained and continues to be used. This also allowed us to rapidly increase our ability to work remotely, which is a new emissions source since our base year.

Office move

In October 2020, Te Arawhiti moved from level 3 and 6 of the Justice Centre to level 2. The move saw an increase in the number of desks in the Justice Centre assigned to Te Arawhiti (from 192 to 227). This increased the emissions generated from office use (for example: electricity, wastewater and water supply). The move also meant that our operations were physically separate from Te Tāhū o te Ture's and therefore, since October 2020, we have more accuracy in the actual emissions generated by electricity use from Te Arawhiti's operations.

Data improvement

We have identified projects, set out in Table 6, that can improve the quality of the data we rely on to calculate our emissions. Most of these projects require collaborations with suppliers and will be led by Te Tāhū o te Ture.

Table 6: Projects to improve data quality

Emissions source	Projects to improve data quality	Responsibility
Waste to landfill	Work with supplier to improve data quality and investigate a waste audit.	Te Tāhū o te Ture
Rental cars	Work with travel management supplier to increase data collection, allowing for a consolidated report to be requested, rather than from three individual suppliers.	Te Tāhū o te Ture
Working from home	Issue staff survey to improve data accuracy. Look at sick leave statistics to remove assumption and increase accuracy.	Te Arawhiti
Refrigerants	Work with supplier to implement data gathering exercise on actual liabilities.	Te Tāhū o te Ture
Freight	Work with supplier to improve accuracy of data, and to remove some of the assumptions around this data. Work with MOJ to develop a procedure to separate Te Arawhiti freight from MOJ freight.	Te Tāhū o te Ture



Annual report

We included all mandatory information, required by the CNGP, in our 2021–2022 annual report. This report was published on our website on 25 October 2022. Our annual report can be accessed [here](#).

Change in base year

Since our annual report was approved, we decided that the period 1 July 2021 to 30 June 2022 would be an inappropriate base year as it was not reflective of a typical year for our emissions profile. Te Arawhiti has been significantly impacted by COVID-19, particularly regarding our ability to travel domestically. As our travel emissions are 53.9% of our emissions profile, we believe it is crucial to use a year that reflects the typical amount of travel we would do without any travel restrictions imposed. Considering this, we decided the period 1 July 2018 to 30 June 2019 would be more appropriate as a base year for Te Arawhiti.

Data improvement

Since our annual report was approved, we refined our calculations in relation to air travel, accommodation and freight. Our gross emissions are lower than what was anticipated in our annual report. All figures in this report supersede what was reported in the annual report.

Emissions reduction

Since our annual report was approved, we have committed to emissions reduction targets and projects. More information on our targets and projects are set out in this report.

Verification

Our GHG inventory was audited by Toitū Envirocare on 28 October 2022. We received our verification on 30 November 2022.

For both our FY 2018/19 and FY 2021/22 inventories, we received reasonable assurance over scope 1 and 2 emissions, and limited assurance over scope 3 emissions.

Our proof of verification for our baseline year and the previous financial year are attached to this report (Appendix 1 and Appendix 2).



Emissions reduction targets

Gross emissions reduction targets

We have committed to reducing our scope 1, 2 and 3 gross emissions by 21% by FY 2024/25 and by 42% by FY 2029/30 from a base year of FY 2018/19.

Gross emissions reduction targets context

Our emissions reduction targets were developed to meet the requirements under the CNGP. As our emissions measuring and reporting matures, we will have more information to inform how ambitious our reductions can be. Further work will be done to refine any additional targets Te Arawhiti would like to achieve.

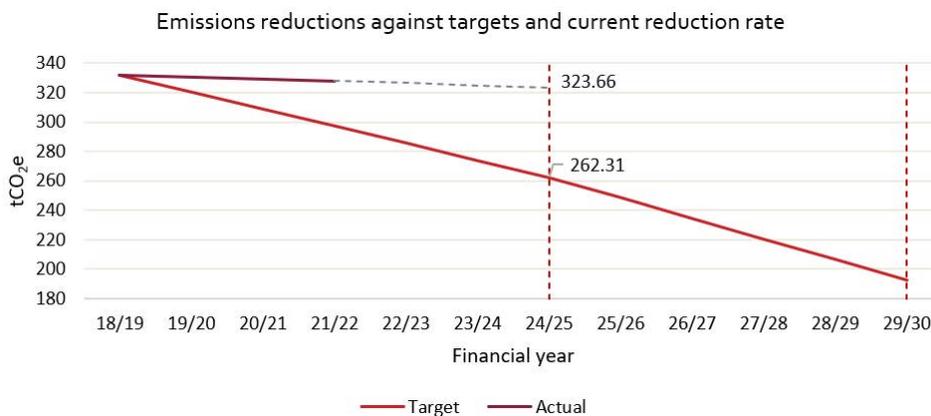
Considering we can only make significant reductions to domestic air travel, waste to landfill and freight air travel domestic (average), our gross emissions reduction potential is limited. Once we understand more about our waste practices, we can influence office behaviours to make waste to landfill reductions. Reducing domestic air travel will be difficult considering our organisation's priorities. We will further consider how to reduce our domestic air travel in a way that upholds the principles that underpin Māori Crown engagement.

Alignment to a 1.5°C emissions reduction pathway

Te Arawhiti is committed to science-based gross emissions reduction targets that are consistent with a 1.5°C pathway, as required under the CNGP.

Graph 3 shows our actual emissions reductions to date against our targeted emissions. If we continue with our current emissions reduction rate, our total gross emissions in FY 2024/25 will be 323.7 tCO₂e. This is 61.4 tCO₂e higher than it needs to be to meet our emissions reduction targets. This indicates we need to be reducing our emissions at a much higher rate than we currently are.

Graph 3: illustration of our actual emissions and our emissions targets (1.5°C pathway)





Emissions reduction plan

Emissions reduction initiatives

Table 7 sets out the key reduction initiatives Te Arawhiti is planning to reduce its emissions and achieve its reduction targets.

Table 7: Emissions reduction initiatives

Focus area	Initiative	Responsibility	Accountability	Start date	End date
Reduce travel emissions	Develop engagement guidance that will help staff determine when travel is necessary	Business Support	DCE, Organisational Services	Jan 2023	Jun 2023
	Complete the review of the working from home policy and consider reducing barriers for staff wanting to work remotely	People team	DCE, Organisational Services	Jan 2023	Mar 2023
	Conduct a review of preferred accommodation partners to ensure we have the necessary information to consider the sustainability of providers	Business Support	DCE, Organisational Services	Jan 2023	Jun 2023
	Conduct a review into whether an office in the upper North Island is feasible for Te Arawhiti	Business Support	DCE, Organisational Services	Jan 2023	Jun 2023
Reduce waste emissions	Conduct a waste audit to inform what priority reduction areas should be	Business Support	DCE, Organisational Services	Jan 2023	Mar 2023
	Develop an internal education programme around office practices with the intention of rolling it out in the second half of 2023	Business Support	DCE, Organisational Services	Jan 2023	Jun 2023
	Develop a plan to reduce waste-based emissions on the results of the waste audit	Business Support	DCE, Organisational Services	Apr 2023	Jun 2023



Progress on emissions reduction

We have had a 1.3% gross emissions reduction from FY 2018/19 to FY 2021/22.

Reducing air travel emissions

Since our base year, our total air travel emissions have decreased by 21.5% and our domestic air travel emissions have decreased by 9%. These reductions are a result of the COVID-19 travel restrictions between March 2020 and November 2021. We anticipate that our domestic air travel emissions will increase as we return to normal travel practices. We will have a more accurate reflection of travel reduction at the end of FY 2022/23.

Reducing waste emissions

Since our base year, our waste to landfill emissions have increased by 85.3%. This reflects that the number of Te Tāhū o te Ture and Te Arawhiti employees in the Justice Centre has significantly increased since our base year. Currently, our waste to landfill emissions are calculated based on taking a portion of Te Tāhū o te Ture's total waste to landfill emissions. We will work with Te Tāhū o te Ture to improve the accuracy of our portion of waste to landfill generated at the Justice Centre. There is potential to reduce our waste to landfill emissions through promoting behavioural changes. Once we complete our waste audit, we hope to implement initiatives that will reduce waste to landfill emissions.

Implementation of emissions reduction initiatives

As this is our first year of measuring and reporting our emissions profile, we have not started the implementation of our emissions reduction initiatives. Implementation is scheduled to begin in January 2023.



Appendix 1

proof of verification for FY 2018/19



INDEPENDENT AUDIT OPINION

Toitū carbon programme certification

TO THE INTENDED USERS

Organisation subject to audit:	The Office for Māori Crown Relations - Te Arawhiti
Toitū Carbon Programme:	Toitū carbonreduce organisation certification
	ISO 14064-1:2018 ISO 14064-3:2019
Audit Criteria:	Toitū Programme Technical Requirements 3.1 Audit & Certification Technical requirements 3.0 Certification Mark Guide v 3.0
Responsible Party:	The Office for Māori Crown Relations - Te Arawhiti
	Te Arawhiti Executive Leadership team and internal staff
Intended users:	Ministry for the Environment Toitū verifier
Registered address:	Level 3, The Justice Centre, 19 Aitken Street, Wellington, 6011, New Zealand
Inventory period:	01/07/2018-30/06/2019
Inventory report:	IMR_1819_The Office for Maori Crown Relations - Te Arawhiti_CR_Org.pdf

We have reviewed the greenhouse gas emissions inventory report (“the inventory report”) for the above named Responsible Party for the stated inventory period.

RESPONSIBLE PARTY'S RESPONSIBILITIES

The Management of the Responsible Party is responsible for the preparation of the GHG statement in accordance with ISO 14064-1:2018 and the requirements of the stated Toitū carbon programme. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of a GHG statement that is free from material misstatement.

VERIFIERS' RESPONSIBILITIES

Our responsibility as verifiers is to express a verification opinion to the agreed level of assurance on the GHG statement, based on the evidence we have obtained and in accordance with the audit criteria. We conducted our verification engagement as agreed in the audit letter, which define the scope, objectives, criteria and level of assurance of the verification.

The International Standard ISO 14064-3:2019 requires that we comply with ethical requirements and plan and perform the verification to obtain the agreed level of assurance that the GHG emissions, removals and storage in the GHG statement are free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the ISO 14064-3:2019 Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

BASIS OF VERIFICATION OPINION

Our responsibility is to express an assurance opinion on the GHG statement based on the evidence we have obtained. We conducted our assurance engagement as agreed in the Contract which defines the scope, objectives, criteria and level of assurance of the verification.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

VERIFICATION

We have undertaken a verification engagement relating to the Greenhouse Gas Emissions Inventory Report (the 'Inventory Report')/Emissions Inventory and Management Report of the organisation listed at the top of this statement and described in the emissions inventory report for the period stated above.

The Inventory Report provides information about the greenhouse gas emissions of the organisation for the defined measurement period and is based on historical information. This information is stated in accordance with the requirements of International Standard ISO 14064-1 Greenhouse gases – Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals ('ISO 14064-1:2018') and the requirements of the stated Enviro-Mark Solutions Limited (trading as Toitū Envirocare) programme.

VERIFICATION STRATEGY

Our verification strategy used a combined data and controls testing approach. Evidence-gathering procedures included but were not limited to:

- activities to inspect the completeness of the inventory;
- interviews of site personnel to confirm operational behaviour and standard operating procedures;
- sampling of air travel;
- recalculation of waste emissions;
- cross checking extrapolated calculations.

The data examined during the verification were historical in nature.

QUALIFICATIONS TO VERIFICATION OPINION

The following qualifications have been raised in relation to the verification opinion:

Activity data for freight emissions have been derived from Ministry of Justice freight emission data and calculated using the proportion of full time equivalent employees. Due to the inherent assumptions associated with this method, a limited assurance level is provided for all freight emissions.

VERIFICATION LEVEL OF ASSURANCE

	tCO ₂ e	Level of Assurance
Category 1	0.00	
Category 2	15.40	Reasonable
Category 3 (mandatory), excluding freight	239.50	Reasonable
Category 3 (mandatory), freight	15.28	Limited
Category 3 (additional)	16.32	Limited
Category 4 (mandatory)	35.53	Reasonable
Category 4 (additional)	10.01	Limited
Category 5 (mandatory)	0.00	
Category 5 (additional)	0.00	
Category 6 (mandatory)	0.00	
Category 6 (additional)	0.00	
Total inventory	332.04	

RESPONSIBLE PARTY'S GREENHOUSE GAS ASSERTION (CERTIFICATION CLAIM)

Toitū carbonreduce organisation certified: The Office for Māori Crown Relations - Te Arawhiti. Toitū carbonreduce certified means measuring emissions to ISO 14064-1:2018 and Toitū requirements; and managing and reducing against Toitū requirements.

VERIFICATION CONCLUSION

EMISSIONS - REASONABLE ASSURANCE

We have obtained all the information and explanations we have required. In our opinion, the emissions, removals and storage defined in the inventory report, in all material respects:

- comply with ISO 14064-1:2018 and the requirements of the stated Toitū Envirocare Toitū carbon programme; and
- provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period

EMISSIONS - LIMITED ASSURANCE

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the emissions, removals and storage defined in the inventory report:

- do not comply with ISO 14064-1:2018 and the requirements of the stated Toitū Envirocare Toitū carbon programme; and
- do not provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period

OTHER INFORMATION

The responsible party is responsible for the provision of Other Information to meet Programme requirements. The Other Information may include emissions management and reduction plan and purchase of carbon credits, but does not include the information we verified, and our auditor's opinion thereon.

Our opinion on the information we verified does not cover the Other Information and we do not express any form of audit opinion or assurance conclusion thereon. Our responsibility is to read and review the Other Information and consider it in terms of the programme requirements. In doing so, we consider whether the Other Information is materially inconsistent with the information we verified or our knowledge obtained during the verification.

Verified by:		Authorised by:	
Name:	Ying Zhao	Name:	Billy Ziemann
Position:	Verifier, Toitū Envirocare	Position:	Certifier, Toitū Envirocare
Signature:		Signature:	
Date verification audit:	28 October 2022	Date:	17 November 2022
Date opinion expressed:	07 November 2022		



Appendix 2

proof of verification for FY 2021/22



INDEPENDENT AUDIT OPINION

Toitū carbon programme certification

TO THE INTENDED USERS

Organisation subject to audit:	The Office for Māori Crown Relations - Te Arawhiti
Toitū Carbon Programme:	Toitū carbonreduce organisation certification
Audit Criteria:	ISO 14064-1:2018 ISO 14064-3:2019 Toitū Programme Technical Requirements 3.1 Audit & Certification Technical requirements 3.0 Certification Mark Guide v 3.0
Responsible Party:	The Office for Māori Crown Relations - Te Arawhiti Te Arawhiti Executive Leadership team and internal staff
Intended users:	Ministry for the Environment Toitū verifier
Registered address:	Level 3, The Justice Centre, 19 Aitken Street, Wellington, 6011, New Zealand
Inventory period:	01/07/2021-30/06/2022
Inventory report:	IMR_2122_The Office for Māori Crown Relations - Te Arawhiti_CR_Org.pdf

We have reviewed the greenhouse gas emissions inventory report ("the inventory report") for the above named Responsible Party for the stated inventory period.

RESPONSIBLE PARTY'S RESPONSIBILITIES

The Management of the Responsible Party is responsible for the preparation of the GHG statement in accordance with ISO 14064-1:2018 and the requirements of the stated Toitū carbon programme. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of a GHG statement that is free from material misstatement.

VERIFIERS' RESPONSIBILITIES

Our responsibility as verifiers is to express a verification opinion to the agreed level of assurance on the GHG statement, based on the evidence we have obtained and in accordance with the audit criteria. We conducted our verification engagement as agreed in the audit letter, which define the scope, objectives, criteria and level of assurance of the verification.

The International Standard ISO 14064-3:2019 requires that we comply with ethical requirements and plan and perform the verification to obtain the agreed level of assurance that the GHG emissions, removals and storage in the GHG statement are free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the ISO 14064-3:2019 Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

BASIS OF VERIFICATION OPINION

Our responsibility is to express an assurance opinion on the GHG statement based on the evidence we have obtained. We conducted our assurance engagement as agreed in the Contract which defines the scope, objectives, criteria and level of assurance of the verification.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

VERIFICATION

We have undertaken a verification engagement relating to the Greenhouse Gas Emissions Inventory Report (the 'Inventory Report')/Emissions Inventory and Management Report of the organisation listed at the top of this statement and described in the emissions inventory report for the period stated above.

The Inventory Report provides information about the greenhouse gas emissions of the organisation for the defined measurement period and is based on historical information. This information is stated in accordance with the requirements of International Standard ISO 14064-1 Greenhouse gases – Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals ('ISO 14064-1:2018') and the requirements of the stated Enviro-Mark Solutions Limited (trading as Toitū Envirocare) programme.

VERIFICATION STRATEGY

Our verification strategy used a combined data and controls testing approach. Evidence-gathering procedures included but were not limited to:

- activities to inspect the completeness of the inventory;
- interviews of site personnel to confirm operational behaviour and standard operating procedures;
- sampling of air travel records to confirm accuracy of source data into calculations;
- recalculation of waste emissions;
- cross checking MOJ's verified emissions with the TA's extrapolate calculation.

The data examined during the verification were historical in nature.

QUALIFICATIONS TO VERIFICATION OPINION

The following qualifications have been raised in relation to the verification opinion:

Freight emissions is calculated based on high level assumptions by using FTE proportion to extrapolate the freight emission based on Ministry of Justice freight emission data.

VERIFICATION LEVEL OF ASSURANCE

	tCO ₂ e	Level of Assurance
Category 1	0.00	
Category 2	9.89	Reasonable
Category 3 (mandatory), excluding freight	213.31	Reasonable
Category 3 (mandatory), freight	17.62	Limited
Category 3 (additional)	11.14	Limited
Category 4 (mandatory)	64.03	Reasonable
Category 4 (additional)	11.86	Limited
Total inventory	327.85	

RESPONSIBLE PARTY'S GREENHOUSE GAS ASSERTION (CERTIFICATION CLAIM)

Toitū carbonreduce organisation certified: The Office for Māori Crown Relations - Te Arawhiti. Toitū carbonreduce certified means measuring emissions to ISO 14064-1:2018 and Toitū requirements; and managing and reducing against Toitū requirements.

VERIFICATION AND VALIDATION CONCLUSION

EMISSIONS - REASONABLE ASSURANCE

We have obtained all the information and explanations we have required. In our opinion, the emissions, removals and storage defined in the inventory report, in all material respects:

- comply with ISO 14064-1:2018 and the requirements of the stated Toitū Envirocare Toitū carbon programme; and
- provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

EMISSIONS - LIMITED ASSURANCE

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the emissions, removals and storage defined in the inventory report:

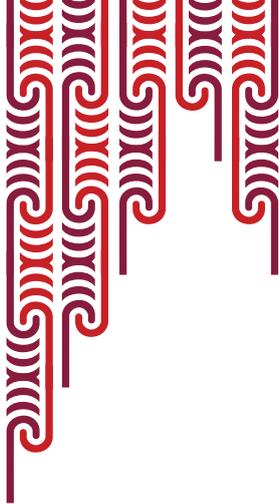
- do not comply with ISO 14064-1:2018 and the requirements of the stated Toitū Envirocare Toitū carbon programme; and
- do not provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

OTHER INFORMATION

The responsible party is responsible for the provision of Other Information to meet Programme requirements. The Other Information may include emissions management and reduction plan and purchase of carbon credits, but does not include the information we verified, and our auditor's opinion thereon.

Our opinion on the information we verified does not cover the Other Information and we do not express any form of audit opinion or assurance conclusion thereon. Our responsibility is to read and review the Other Information and consider it in terms of the programme requirements. In doing so, we consider whether the Other Information is materially inconsistent with the information we verified or our knowledge obtained during the verification.

Verified by:		Authorised by:	
Name:	Ying Zhao	Name:	Billy Ziemann
Position:	Verifier, Toitū Envirocare	Position:	Certifier, Toitū Envirocare
Signature:		Signature:	
Date verification audit:	28 October 2022	Date:	17 November 2022
Date opinion expressed:	07 November 2022		



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