NOTICE OF MEETING



SUSTAINABILITY AND EMISSIONS REDUCTION ADVISORY COMMITTEE MEETING

An Sustainability and Emissions Reduction Advisory Committee Meeting of Byron Shire Council will be held as follows:

Venue Conference Room, Station Street, Mullumbimby

Date Thursday, 17 June 2021

Time **11.30am**

Shannon Burt Director Sustainable Environment & Economy

I2021/1021 Distributed 10/06/21

CONFLICT OF INTERESTS

What is a "Conflict of Interests" - A conflict of interests can be of two types:

Pecuniary - an interest that a person has in a matter because of a reasonable likelihood or expectation of appreciable financial gain or loss to the person or another person with whom the person is associated.

Non-pecuniary – a private or personal interest that a Council official has that does not amount to a pecuniary interest as defined in the Code of Conduct for Councillors (eg. A friendship, membership of an association, society or trade union or involvement or interest in an activity and may include an interest of a financial nature).

Remoteness – a person does not have a pecuniary interest in a matter if the interest is so remote or insignificant that it could not reasonably be regarded as likely to influence any decision the person might make in relation to a matter or if the interest is of a kind specified in the Code of Conduct for Councillors.

Who has a Pecuniary Interest? - a person has a pecuniary interest in a matter if the pecuniary interest is the interest of the person, or another person with whom the person is associated (see below).

Relatives, Partners - a person is taken to have a pecuniary interest in a matter if:

- The person's spouse or de facto partner or a relative of the person has a pecuniary interest in the matter, or
- The person, or a nominee, partners or employer of the person, is a member of a company or other body that has a pecuniary interest in the matter.
- N.B. "Relative", in relation to a person means any of the following:
- (a) the parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descends or adopted child of the person or of the person's spouse;
- (b) the spouse or de facto partners of the person or of a person referred to in paragraph (a)

No Interest in the Matter - however, a person is not taken to have a pecuniary interest in a matter:

- If the person is unaware of the relevant pecuniary interest of the spouse, de facto partner, relative or company or other body, or
- Just because the person is a member of, or is employed by, the Council.
- Just because the person is a member of, or a delegate of the Council to, a company or other body that has a pecuniary interest in the matter provided that the person has no beneficial interest in any shares of the company or body.

Disclosure and participation in meetings

- A Councillor or a member of a Council Committee who has a pecuniary interest in any matter with which the Council is concerned and who is present at a meeting of the Council or Committee at which the matter is being considered must disclose the nature of the interest to the meeting as soon as practicable.
- The Councillor or member must not be present at, or in sight of, the meeting of the Council or Committee:
 - (a) at any time during which the matter is being considered or discussed by the Council or Committee, or

(b) at any time during which the Council or Committee is voting on any question in relation to the matter.

No Knowledge - a person does not breach this Clause if the person did not know and could not reasonably be expected to have known that the matter under consideration at the meeting was a matter in which he or she had a pecuniary interest.

Non-pecuniary Interests - Must be disclosed in meetings.

There are a broad range of options available for managing conflicts & the option chosen will depend on an assessment of the circumstances of the matter, the nature of the interest and the significance of the issue being dealt with. Non-pecuniary conflicts of interests must be dealt with in at least one of the following ways:

- It may be appropriate that no action be taken where the potential for conflict is minimal. However, Councillors should consider providing an explanation of why they consider a conflict does not exist.
- Limit involvement if practical (eg. Participate in discussion but not in decision making or viceversa). Care needs to be taken when exercising this option.
- Remove the source of the conflict (eg. Relinquishing or divesting the personal interest that creates the conflict)
- Have no involvement by absenting yourself from and not taking part in any debate or voting on the issue as of the provisions in the Code of Conduct (particularly if you have a significant non-pecuniary interest)

RECORDING OF VOTING ON PLANNING MATTERS

Clause 375A of the Local Government Act 1993 – Recording of voting on planning matters

- (1) In this section, **planning decision** means a decision made in the exercise of a function of a council under the Environmental Planning and Assessment Act 1979:
 - (a) including a decision relating to a development application, an environmental planning instrument, a development control plan or a development contribution plan under that Act, but
 - (b) not including the making of an order under that Act.
- (2) The general manager is required to keep a register containing, for each planning decision made at a meeting of the council or a council committee, the names of the councillors who supported the decision and the names of any councillors who opposed (or are taken to have opposed) the decision.
- (3) For the purpose of maintaining the register, a division is required to be called whenever a motion for a planning decision is put at a meeting of the council or a council committee.
- (4) Each decision recorded in the register is to be described in the register or identified in a manner that enables the description to be obtained from another publicly available document, and is to include the information required by the regulations.
- (5) This section extends to a meeting that is closed to the public.

BYRON SHIRE COUNCIL BUSINESS OF MEETING

1. APOLOGIES

2. DECLARATIONS OF INTEREST – PECUNIARY AND NON-PECUNIARY

3. ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

4. STAFF REPORTS

Sustainable Environment and Economy

4.1	Sustainability Projects - Update Report	12
4.2	Updates from Zero Emissions Byron, COREM and Resilient Byron	20
4.3	Preparing for Climate Active carbon neutral certification 2025/26 -	
	establishing Council's emissions boundary	22

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

Report No. 3.1 Adoption of minutes from 28 January 2021 meeting

5 **Directorate:** Sustainable Environment and Economy

Report Author: Michelle Chapman, Project Support Officer

File No: 12021/637

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RECOMMENDATION:

That the minutes of the Sustainability and Emissions Reduction Advisory Committee Meeting held on 28 January 2021 be confirmed.

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Attachments:

1 Minutes 28/01/2021 Sustainability and Emissions Reduction Advisory Committee, I2021/77 , page 7 $\underline{\mathbb{J}}$

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ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

Report

The attachment to this report provides the minutes of the Sustainability and Emissions Reduction Advisory Committee Meeting of 28 January 2021.

There was no quorum for the 15 April 2021 meeting.

5 Report to Council

The minutes were reported to Council on 25 March 2021 Comments

In accordance with the Committee Recommendations, Council resolved the following:

21-087 Resolved that Council notes the minutes of the Sustainability and Emissions Reduction Advisory Committee Meeting held on 28 January 2021.

MINUTES OF MEETING



SUSTAINABILITY AND EMISSIONS REDUCTION ADVISORY COMMITTEE MEETING

Venue	Council Chambers, Station Street, Mullumbimby
Date	Thursday, 28 January 2021
Time	11.30am

I2021/77 Distributed 21/01/21

SUSTAINABILITY AND EMISSIONS REDUCTION ADVISORY COMMITTEE MEETING MINUTES 28 JANUARY 2021

Minutes of the Sustainability and Emissions Reduction Advisory Committee Meeting held on Thursday, 28 January 2021

File No: I2021/77

PRESENT: Cr S Richardson, Cr M Lyon

Staff: Shannon Burt (Director Sustainable Environment and Economy)

Julia Curry (Sustainability Officer)

Hayley Briggs (Sustainability Officer)

Rachel Thatcher (Sustainability Officer)

Cameron Clark (Manager Utilties)

Deborah Stafford (Manager Social & Cultural Planning)

Community:

Chris Sanderson Katrina Shields (ZEB representative) Anthony Pangallo Luke McConell Matt Kendall (Resilient Byron)

Cr Richardson (Chair) opened the meeting at 11.44am and acknowledged that the meeting was being held on Bundjalung Country.

APOLOGIES:

Sharyn French (Manager Environmental and Economic Planning)

Cr S Ndiaye

SERAC Sustainability and Emissions Reduction Advisory Committee Meeting page 3

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 - ATTACHMENT 1

BYRON SHIRE COUNCIL

SUSTAINABILITY AND EMISSIONS REDUCTION ADVISORY COMMITTEE MEETING MINUTES 28 JANUARY 2021

DECLARATIONS OF INTEREST – PECUNIARY AND NON-PECUNIARY

There were no declarations of interest.

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

 Report No. 3.1
 Adoption of Minutes from 12 November 2020 Sustainability and Emissions Reduction Advisory Committee meeting

 File No:
 12021/55

Committee Recommendation:

That the minutes of the Sustainability and Emissions Reduction Advisory Committee Meeting held on 12 November 2020 be confirmed.

(Shields/Sanderson)

The recommendation was put to the vote and declared carried.

Note: The minutes of the meeting held on 12 November 2020 were noted, and the Committee Recommendations adopted by Council, at the Ordinary Meeting held on 17 December 2020.

BUSINESS ARISING FROM PREVIOUS MINUTES

There was no business arising from previous minutes.

STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

 Report No. 4.1
 Sustainability and Emissions Reduction Projects - Update Report

 File No:
 12021/32

Committee Recommendation:

1. That the Sustainability and Emissions Reduction Advisory Committee note the report on key projects.

(Richardson/Lyon)

The recommendation was put to the vote and declared carried.

SERAC Sustainability and Emissions Reduction Advisory Committee Meeting page 4

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 - ATTACHMENT 1

BYRON SHIRE COUNCIL

SUSTAINABILITY AND EMISSIONS REDUCTION ADVISORY COMMITTEE MEETING MINUTES 28 JANUARY 2021

Report No. 4.2Updates from Zero Emissions Byron and COREMFile No:12021/45

Committee Recommendation:

That the Sustainability and Emissions Reduction Advisory Committee note the updates from Zero Emissions Byron and COREM.

The recommendation was put to the vote and declared carried.

Report No. 4.3Climate resilience framework updateFile No:12021/89

Committee Recommendation:

That the Sustainability and Emissions Reduction Advisory Committee note this report.

(Pangallo/Sanderson)

(Richardson/Lyon)

The recommendation was put to the vote and declared carried.

There being no further business the meeting concluded at 1.38pm.

SERAC Sustainability and Emissions Reduction Advisory Committee Meeting page 5

STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

	Report No. 4.1	Sustainability Projects - Update Report
	Directorate:	Sustainable Environment and Economy
5	Report Author:	Julia Curry, Sustainability and Emissions Reduction Officer
	File No:	12021/877
	Summary:	

This report provides a short update on the key sustainability and emissions reduction projects across Council. Project managers will speak to their items.

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RECOMMENDATION:

That the Sustainability and Emissions Reduction Advisory Committee note the15report.

4.1

STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

Report

Sustainability Team Key Project Updates

Council Operations Emissions Boundary

- Council is in the process of preparing for Climate Active certification in FY 2025/26, in line with resolution **19-634** and our net zero emissions target.
- The steps to achieving certification are:
 - 1. Boundary: determine emission sources for Climate Active Inventory (2020/21),
 - 2. Inventory: collation of data and calculation of carbon footprint (2021/22 onwards),
 - 3. Offsets: establish offset policy (2021/22 or 2022/23, depending on resourcing) and facilitate purchase of suitable carbon offsets (2025/26),
 - 4. Trial Year: practice run of calculating emissions in line with Climate Active (2024/25),
 - 5. Finalise: finalise Climate Active deliverables and publish public statement (2025/26).
- We are in the process of completing step 1. The boundary includes emissions sources from scopes 1, 2 and 3. The proposed boundary includes all scope 1 and 2 that we already track and (fugitive emissions from landfill and sewage treatment plants, general and streetlight electricity, fleet and bottled gas) and adds missing scope 1 missions (HVAC refrigerants) and relevant scope 3 emissions.
 - Scope 3 emission sources were identified using the Climate Active "relevance test". The process helps us to determine if a source should be included.
 - There is a separate report to this committee on this matter.

25 Climate Clever Partnership

- Council is participating in a one year trial partnership with ClimateClever. All schools and residents in the Byron Shire can access a 50% discount on their subscription for the next year (trial has commenced).
- Council has pre-purchased 50 subscriptions for households and one for a local school. Household subscriptions are being awarded on a first come, first served basis.
 - Staff conducted an Expression of Interest with all schools in the Shire and received three on-time submissions, from Byron Community Primary School, Brunswick

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Heads Primary School and Mullumbimby High School. (Byron Bay High School submitted a response two weeks after the due date and was discounted.)

- Mullumbimby High School was selected as the recipient of the subsidised subscription and has plans to implement the program in Term 3.
- Despite being promoted via radio, social media and in print, the take up of subscriptions has unfortunately been very low.

ICLEI Membership and other partnerships

- Byron Shire Council currently pays an annual fee of approximately \$1,100 for membership to ICLEI Local Governments for Sustainability.
- ICLEI were contacted to discuss how this fee could be more appropriate directed toward benefitting Oceania members (reporting process is northern hemisphere focussed, leading to misleading report results for BSC).
 - Response was that ICLEI would provide enhanced support for Oceania Councils during reporting period through webinars and 'helpdesk' support. In addition, more strategic support for the Oceania region is being put in place in 2021.
 - ICLEI membership will remain in place for now and reviewed at the end of 2021.

Climate Adaptation Plan

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- Draft Plan complete distributed for peer review on 1 April. Draft plan was discussed with SERAC on 15 April.
- Peer review feedback was taken into consideration and the draft was amended accordingly.
 - The updated draft Plan was presented to the Councillor Strategic Planning Workshop 3 June, followed by a report to the 24 June Council Ordinary meeting.
 - SERAC will be notified when the draft Plan is available online to view prior to the Council meeting.

Myocum Resource Recovery Centre Methane Gas Flare

- Council has been reviewing the operation of the methane gas flare at the Myocum Resource Recovery Centre in light of the net zero emissions target. This is also Action C6 in Council's Net Zero Emissions Action Plan and OP Activity 3.2.1.4.
- The delivery of Stage 1 of the landfill capping plan at the Myocum Resource Recovery Centre is expected to be completed later in 2021. This capping is likely to have an effect on the efficiency of the gas flare and subsequently the implications of selling or surrendering the ACCUs (Australian Carbon Credit Units) created from the project.

- The Sustainability Team has been working with the Resource Recovery Team to obtain projections of the capping's effect on the gas flare, with a view to developing a cost benefit analysis for selling or surrendering the generated ACCUs.
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• Staff have received a draft of the future projections of the landfill capping's effect on the gas flare and is in the process of reviewing it. A report will be provided to council later in 2021 on recommended courses of action.

Utilities Key Project Updates

Dingo Lane, Myocum Solar Farm Project Update

- The updated business case for the Dingo Lane 5MW solar farm was reported to Council at the 22 April 2021 Ordinary Meeting.
 - Council resolved that "Option 3" was the preferred option this is where Council owns and operates the Solar Farm and retires LGCs (Large Generation Certificates) for its own benefit, and to progress the development application in order to progress the project to shovel ready status.
- Council also requested a further report following the results of the Bioenergy Facility grant applications
 - To find out more please refer to the meeting minutes on page 25 -<u>https://byron.infocouncil.biz/Open/2021/04/OC_22042021_MIN_1266.PDF</u>

Byron Bay Sewage Treatment Plant Bioenergy Facility Project Update

- Council has completed its application for the Building Better Regions Fund Round 5 grants.
 - Council has been successful in proceeding to the next stage of the ARENA grant application.
 - Work is significantly advanced on the Environment Impact Statement companion studies; a forecast lodgement date should be known soon.
 - Council is maintaining diligent work on community and stakeholder communications, and has completed the consultation for the EIS social impact assessment in the intervening period.

Brunswick Valley – Vallances Road Vision and Roadmap

- Council engaged a consultant in early 2021 to refresh the 2017 Management Plan. This is now complete, resulting in the *Brunswick Valley – Vallances Road Vision* and Roadmap.
 - The Roadmap recommends to proceed with the development of a scope for a plant nursery and environmental education facility due to their strong alignment with Council's vision.

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STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

• This is being reported to Council for consideration at the 24 June Ordinary Council meeting.

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	L2	CSP Strategy	L3	DP Action	L4	OP Activity
Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.1	Work towards Council's zero- emissions target	3.2.1.1	Deliver the Net Zero Emissions Action Plan for Council Operations 2025
Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.1	Work towards Council's zero- emissions target	3.2.1.2	Prepare Annual Emissions Inventory to determine progress towards 2025 Net Zero Emission Target
Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.1	Work towards Council's zero- emissions target	3.2.1.5	Investigate streetlight bulk rollout of LED lighting
Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.1	Work towards Council's zero- emissions target	3.2.1.6	Council decision for 'Go/No Go' on construction for Bioenergy Facility, subject to State/Federal authorities

STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.1	Work towards Council's zero- emissions target	3.2.1.9	Develop and implement a Climate Adaptation Plan
Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.1	Work towards Council's zero- emissions target	3.2.1.10	Regular reporting requirements for international partnerships (Global Covenant of Mayors, ICLEI (Cities With Nature), Cities Power Partnership, Carbon Disclosure Project)
Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.2	Support community environmental and sustainability projects	3.2.2.1	Provide coastal, environmental and sustainability information and encourage and support community activities and groups

STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.2	Support community environmental and sustainability projects	3.2.2.2	Participate in regional sustainability and environmental working groups and initiatives.
Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.2	Support community environmental and sustainability projects	3.2.2.8	Develop capital works plan in line with the 'Enquiry by Design' for the Brunswick Valley Sustainability Centre Management Plan
Community Objective 1: We have infrastructure, transport and services which meet our expectations	1.4	Provide a regular and acceptable waste and recycling service	1.4.4	Ensure facilities and services meet statutory requirements	1.4.4.5	Dingo Lane, Myocum Solar Farm Project

Legal/Statutory/Policy Considerations

Byron Shire Council Net Zero Emissions Strategy for Council Operations 2025

Byron Shire Council Net Zero Emissions Action Plan for Council Operations 2025

5 Financial Considerations

This is a project update report only. Financial considerations for individual projects have been or will be considered on a case by case basis.

Consultation and Engagement

<u>4.1</u>

STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

Manager Utilities, Infrastructure Services

Process Consultant, Infrastructure Services

Senior Project Manager, Infrastructure Services

Senior Project Manager Dingo Lane Solar Farm, Infrastructure Services

STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

Report No. 4.2	Updates from Zero Emissions Byron, COREM and Resilient Byron
Directorate:	Sustainable Environment and Economy
Report Author:	Michelle Chapman, Project Support Officer
File No:	I2021/945

Summary:

At this Sustainability and Emissions Reduction Advisory Committee (SERAC) meeting, representatives from Zero Emissions Byron, COREM and Resilient Byron will provide an update to SERAC from their organisations.

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RECOMMENDATION:

That the Sustainability and Emissions Reduction Advisory Committee note the15updates from Zero Emissions Byron, COREM and Resilient Byron

Report

Representatives from the groups outlined below will provide verbal updates to the committee from their respective organisations.

- 1. Zero Emissions Byron
- 5
 - 2. COREM
 - 3. Resilient Byron

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	L2	CSP Strategy	L3	DP Action	L4	OP Activity
Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.2	Support community environmental and sustainability projects	3.2.2.1	Provide coastal, environmental and sustainability information and encourage and support community activities and groups
Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.2	Support community environmental and sustainability projects	3.2.2.2	Participate in regional sustainability and environmental working groups and initiatives.

Legal/Statutory/Policy Considerations

10 Nil

Financial Considerations

Nil

Consultation and Engagement

N/A

Report No. 4.3	Preparing for Climate Active carbon neutral certification 2025/26 - establishing Council's emissions boundary
Directorate:	Sustainable Environment and Economy

5 **Report Author:** Hayley Briggs, Sustainability and Emissions Reduction Officer Julia Curry, Sustainability and Emissions Reduction Officer

File No: 12021/860

Summary:

The purpose of this report is to seek the Committee's endorsement of the proposed
 emissions boundary for Council operations, in preparation for becoming certified carbon neutral under the Climate Active standard in 2025/26.

In March 2017, Council resolved to be net zero emissions for its operations by 2025 (**17-086**). In December 2019, Council further resolved to become certified carbon neutral under the Climate Active national standard by 2025/26 (**19-634**).

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To set the framework to deliver on its emissions reduction goals, Council endorsed the *Net Zero Emissions Strategy for Council Operations 2025* in June 2019 (**19-268**) and the *Net Zero Emissions Action Plan for Council Operations 2025* in November 2020 (**20-628**). Under the *Governance* objective in the Action Plan, Action D5 is to "Develop an emissions

20 disclosure framework for Council staff". Further, one of the measures under 2020/21 Operational Plan Activity 3.2.1.1 Deliver the Net Zero Emissions Action Plan for Council Operations 2025 is "Report to Council to define Council's emissions boundary".

The process for achieving Climate Active certification involves a number of steps over several years. Establishing Council's emissions boundary is step 1 and standard practice for any organisation seeking certification. Consultant 100% Renewables has been engaged to assist staff with the process.

The proposed boundary will increase Council's emissions footprint significantly. This is to be expected; it is an inevitable part of the journey to Climate Active certification. Staff are unable to estimate by how much it will increase because the source data is yet to be collected (this will take place in 2021/22). Staff will report back to Council after the first year of tracking the new boundary to give Council the opportunity to review progress (as part of the annual emissions report in December 2022).

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An increased emissions footprint means that more tonnes of carbon dioxide equivalent will need to be offset in 2025/26 (and all following years that Council resolves to remain carbon neutral). Staff are presently unable to give an estimate as to the cost of offsetting Council's emissions footprint. Staff will begin development of an offsetting strategy and

40 costs in the 2021/22 financial year alongside tracking the new boundary, and will report findings back to Council as part of the annual emissions report in December 2022.

4.3

STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

Additional staff time and resources will be dedicated to setting up new data gathering and reporting systems. The Sustainability Team has factored this into future planning and will absorb most of the additional work.

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RECOMMENDATION:

That the Sustainability and Emissions Reduction Committee:

- Recommend to Council that the proposed Climate Active-compliant emissions
 boundary for Council operations in Table 1 of this report be endorsed.
 - 2. Note the attached report from consultant 100% Renewables, *Establishing Climate Active-compliant emissions boundary for Council operations* (Attachment 1 - E2021/64201).
- Note that staff will report back to Council after the first financial year of
 tracking the proposed boundary (2021/22) as part of the annual emissions
 report (December 2022).
 - 4. Note a discussion of offsetting strategy and its financial implications will be reported to Council as part of the annual emissions report (December 2022).

Attachments:

- 20
- 1 Establishing Climate Active-compliant emissions boundary for Council operations report from 100% Renewables, E2021/64201, page 30 J

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STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

Report

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In March 2017, Council resolved to be net zero emissions for its operations by 2025 (**17-086**). In December 2019, Council further resolved to become certified carbon neutral under the Climate Active national standard by 2025/26 (**19-634**). One of the measures under

5 2020/21 Operational Plan Activity 3.2.1.1 Deliver the Net Zero Emissions Action Plan for Council Operations 2025 is "Report to Council to define Council's emissions boundary".

On 19 May 2021, the Executive Team endorsed the proposed emissions boundary and resolved that a report to be brought to the Executive Team to confirm the emissions boundary and discuss carbon offsets in 2021/22.

10 **Process for achieving Climate Active Certification**

The Sustainability Team has engaged consultant 100% Renewables to assist Council in becoming certified under Climate Active. The process will comprise the following steps:

- 1. Boundary: determine emission sources for Climate Active Inventory (2020/21).
- 2. Inventory: collation of data and calculation of carbon footprint (2021/22 onwards).
- 3. Offsets: establish offset policy (2021/22 or 2022/23, depending on resourcing) and facilitate purchase of suitable carbon offsets (2025/26).
 - 4. Trial Year: practice run of calculating emissions in line with Climate Active (2024/25)
 - 5. Finalise: finalise Climate Active deliverables and publish public statement (2025/26).

Throughout the process, Council will also be working to deliver emissions reduction projects that reduce the size of its carbon footprint.

Completing step 1: determining Council's emissions boundary

100% Renewables has assisted the Sustainability Team with step 1, drafting an emissions boundary that will meet the Climate Active standard. For 100% Renewables' full report, see Attachment 1. The boundary includes emissions sources under three scopes:

- 1. Scope 1: emissions that are owned or controlled by Council.
 - 2. Scope 2: emissions from Council's use of electricity.
 - 3. Scope 3: emissions that are a consequence of Council's activities, but are not directly owned or controlled by Council.

The proposed boundary includes all of the scope 1 and 2 sources we already track
(fugitive emissions from landfill and sewage treatment plants, general and streetlight electricity, fleet and bottled gas) and adds missing scope 1 emissions (HVAC refrigerants) and relevant scope 3 emissions. The Climate Active "relevance test" was applied to each emission source to determine if it would be included (see p. 24 of Attachment 1 for a detailed explanation of the relevance test). The proposed boundary is as follows:

Table 1. Proposed Climate Active-compliant emissions boundary for Council operations

Proposed included emission sources	Proposed excluded emission sources
Scope 1 emissions:	
Refrigerants	Taxis and Uber
LPG – stationary	 Embodied emissions in other
Diesel – stationary	purchased goods
Diesel	
Petrol	
Ethanol	
Closed landfill	
Wastewater	
Scope 2 emissions include Electricity and Street lighting.	
Scope 3 emissions:	
Scope 3 facilities	
Water	
Acetylene	
Air travel	
 Business accommodation 	
Employee commute	
 Fuel from waste contractors 	
Paper	
IT equipment	
IT software	
Office equipment	
 Food and catering 	
 Postage and couriers 	
PopCar	
Waste	
Telecommunications	
Cleaning	
Pest control	

STAFF REPORTS - SUSTAINABLE ENVIRONMENT AND ECONOMY

- Stationery
- Chemicals
- Professional services
- Asphalt
- Concrete
- Other road building materials
- Machinery and vehicle repairs
- Equipment hire
- Clothing
- Non-quantified hire cars

Implications of adopting the proposed boundary

Adopting the proposed boundary will have the following implications:

- 1. Council will complete the first step towards becoming certified Climate Active carbon neutral and completing resolution **19-634**.
- 5 2. Given the significant number of additional emissions sources that Council will need to track, additional staff time and resources will be dedicated to setting up new data gathering and reporting systems. The Sustainability Team will absorb most of this additional work.
- The proposed boundary will increase Council's emissions footprint significantly. This is to be expected. Staff are unable to estimate by how much it will increase because the source data is yet to be collected (this will take place in 2021/22). An increased emissions footprint means that more tonnes of carbon dioxide equivalent will need to be offset in 2025/26 (and all following years that Council resolves to remain carbon neutral). Staff are presently unable to give an estimate as to the cost of offsetting Council's emissions footprint. The Sustainability Team will begin development of an offsetting strategy and costs in the 2021/22 financial year and report findings back to Council.

Risk

Establishing Council's emissions boundary in preparation for becoming certified carbon neutral under the Climate Active standard is linked to the following Strategic Risk:

• Strategic Risk Reference 4: Environmental Resilience. One of the existing controls for this risk is the *Net Zero Emissions Action Plan for Council Operations 2025*. Establishing Council's emission boundary is one of the actions in the Plan.

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	L2	CSP Strategy	L3	DP Action	L4	OP Activity
Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.1	Work towards Council's zero- emissions target	3.2.1.1	Deliver the Net Zero Emissions Action Plan for Council Operations 2025
Community Objective 3: We protect and enhance our natural environment	3.2	Strive to become a sustainable community	3.2.1	Work towards Council's zero- emissions target	3.2.1.2	Prepare Annual Emissions Inventory to determine progress towards 2025 Net Zero Emission Target

Recent Resolutions

- **17-086** Council resolved to be net zero emissions for its operations by 2025, and to source all of its energy from renewable sources by 2027.
- 5 **19-268** Council endorsed the Net Zero Emissions Strategy for Council Operations 2025.
 - **19-634** Council resolved to become certified carbon neutral under the Climate Active national standard by 2025/26.
 - **20-628** Council endorsed the Net Zero Emissions Action Plan for Council Operations 2025.

Legal/Statutory/Policy Considerations

There are no legislative considerations when becoming Climate Active certified.

Net Zero Emissions Strategy for Council Operations 2025 – establishing Council's emissions boundary is an essential step in the process to becoming certified carbon
neutral under the Climate Active standard; becoming carbon neutral will fulfil the central purpose of the Strategy.

Net Zero Emissions Action Plan for Council Operations 2025 – establishing Council's emissions boundary is a measure under the Governance Objective in the Action Plan.

10

Financial Considerations

The cost of establishing Council's emissions boundary has already been absorbed by the Sustainability Team, using pre-existing budget allocation.

This report has no direct financial implications. However, as discussed above at Point 3 under "Implications of adopting the proposed boundary", there is an indirect financial consideration relating to the increased emissions footprint and resulting increased tonnes of carbon dioxide equivalent that will need to be offset in order to become carbon neutral. Carbon offsetting costs vary widely depending on the location and type of offset project, and it is not yet known by how much Council's emissions footprint will increase with the

10 proposed boundary, therefore staff are presently unable to give an estimate as to the cost of offsetting Council's emissions footprint. The Sustainability Team will research an offsetting strategy and related costs in the 2021/22 financial year, and report findings back to Council in December 2022 as part of the annual emissions report. That report will be drafted in consultation with Manager Finance.

15 **Consultation and Engagement.**

Who was consulted?	How did consultation occur? e.g. email, verbal etc.	Comments/Feedback
External: Consultant 100% Renewables	Email, verbal.	See attached report from consultant.
Manager Open Spaces & Resource Recovery, IS	Email.	Provided leased facilities data.
Manager Utilities, IS	Email.	Provided leased facilities data.
Property Maintenance Coordinator, CCS	Email, verbal.	Provided information on HVAC system.
Management / Asset Accountant CCS - Financial Services	Email, verbal.	Provided financial data.
Leasing Coordinator, GM	Email.	Provided leased facilities data.

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Team Leader Electrical Maintenance, IS	Email.	Provided generator data.
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Byron Shire Council Climate Active-Compliant

Emissions Boundary



May 2021



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Byron Shire Council Climate Active-Compliant Emissions Boundary

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Byron Shire Council Climate Active-Compliant Emissions Boundary

1 Executive summary

Byron Shire Council (BSC) commissioned this report to prepare for Climate Active carbon-neutral certification by 2025. The goal of this report is to develop a Climate Active-compliant emissions boundary and conduct a peer review of the current scope 1 and 2 reporting system.

The proposed Climate Active emissions boundary for Byron Shire Council is shown in the figure below. Proposed included and excluded emission sources are a result of the relevance test that was conducted with Council staff. This test is a requirement under the Climate Active methodology. Please note that the boundary may change slightly after a more detailed investigation of data has been performed.

Organisational Boundary			Scope 1	Scope 2	Scope 3	Scope 3 non quantified or excluded
		Byron Shire	Council			
Climate Active - Operation	al Roundary					
Climate Active - Operation	ar boundary	<u> </u>				
	Included emi	ission sources				Excluded emission sources
Quar	tified	,	Non quantified	I		Taxis and Uber
Refrigerants	LPG - stationary	Hire cars				Emb. emissions in other purch. goods
Diesel - stationary	Diesel					
Petrol	Ethanol					
Closed landfill	Wastewater					
Electricity	Streetlighting					
Scope 3 facilities	Water					
Acetylene	Air travel					
Business accom	Employee commute					
Fuel from waste contr.	Paper					
IT equipment	IT software					
Office equipment	Food and catering					
Postage and couriers	PopCar					
Waste	Telecommunications					
Cleaning	Pest control					
Stationery	Chemicals					
Professional services	Asphalt					
Concrete	Other road-building matls.					
Mach. and veh. repairs	Equipment hire					
Clothing						

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Byron Shire Council Climate Active-Compliant Emissions Boundary

FIGURE 1: BOUNDARY ASSESSMENT FOR THE CLIMATE ACTIVE CARBON FOOTPRINT

The current data collection system and reporting tools were reviewed and the table below is a summary of the recommendations. For more information, please refer to sections 5 and 6.

TABLE 1: SUGGESTIONS FOR IMPROVEMENTS IN DATA COLLECTION

Emission Source	Suggested improvement in data collection			
Refrigerants	Council should request a report with the type of refrigerant and corresponding charge in kg of all major air conditioning systems from external contractors.			
Diesel - stationary	Council needs to develop a methodology to account for diesel consumption of generators. One option is to record this information in an Excel database.			
Solar consumption and export	Council could create an Excel database for all solar data for easy transfer of information.			
Scope 3 facilities	Council may consider creating an Excel database with meter numbers (NMIs) for each leased-out asset to monitor the energy consumption of these sites and to confirm whether they are accounted for in Azility.			
Water	Council may consider using Azility's capability in capturing this data.			
Waste from Council operations	Council advised that waste-related emissions are being offset. However, Climate Active requires the collection of activity data, even if the associated emissions are being offset. It is therefore important to keep track of the tonnes of waste.			
Air travel	Council advised that collecting air travel data is difficult. Council may consider outsourcing flight bookings to a travel agency, as the agency may be able to provide comprehensive reports.			
Business	Similar to air travel, a travel agency could also provide a report on business			
accommodation	accommodation.			
Employee commute	Council advised that most employees are using cars to go to work. To clarify, travel from home to work is considered employee commute. Council may consider conducting an employee commute survey every two years to obtain a better picture on staff commute emissions.			
Other scope 3 emissions covered in Finance extract	Council may consider updating the Finance account code system to capture a number of scope 3 emission sources which are currently not captured.			

Council may also consider updating the existing internal GHG reporting tool to include scope 3 emissions to be compliant with the Climate Active Standard.



Byron Shire Council Climate Active-Compliant Emissions Boundary

2 Project background and purpose of this report

Byron Shire Council targets to achieve carbon-neutral certification under the Climate Active Standard by 2025. Council has been internally reporting scope 1 and 2 emissions for a number of years.

Council commissioned 100% Renewables to develop a Climate Active-compliant emissions boundary and conduct a peer review of the current scope 1 and 2 reporting system as part of phase 1 (see Option A in the picture below). As part of phase 2 (see Option B in the picture below), a full Climate Active inventory will be prepared.

This report establishes a Climate Active-compliant emissions boundary, reviews the existing scope 1 and 2 reporting system's compliance with the Climate Active standard, identifies a best-practice framework for capturing and calculating emissions data and reporting emissions.



FIGURE 2: PROJECT SCOPE

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Byron Shire Council Climate Active-Compliant Emissions Boundary

3 Organisational and operational boundary assessment

Byron Shire Council is wholly owned and operated by one legal entity, and the organisational boundary encompasses assets under the ownership or operational control of Council.

Byron Shire Council follows the operational control approach for consolidating GHG emissions throughout the organisation to make sure that emission sources it can directly affect through carbon management strategies can be categorised as scope 1 or 2 and that those GHG emission sources over which it has limited control can be categorised as scope 3.

3.1 Carbon accounting 'scopes'

To help differentiate between different emissions sources, emissions are classified into the following scopes according to the GHG Protocol – Corporate Standard:

- Scope 1 emissions include all direct greenhouse gas emissions from sources that are within the organisation's control boundary. These could be emissions from fuel use, refrigerants and on-site electricity generation.
- Scope 2 emissions include purchased electricity, heat, cooling and steam (i.e. energy produced outside the organisation's control boundary but used within the organisation).
- Scope 3 emissions are all indirect emissions that occur as a result of the activities of the organisation but occur from sources outside the organisation's control boundary.

These emissions scopes are illustrated below.



FIGURE 3: DIRECT AND INDIRECT EMISSIONS - SCOPES

-∽- 100% ≶∯≆ renewables

Byron Shire Council

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Climate Active-Compliant Emissions Boundary

3.2 About Climate Active

Climate Active used to be called the 'National Carbon Offset Standard', or NCOS for short. The National Carbon Offset Standard and Carbon Neutral Program were launched by the Australian Government in 2010 to provide a credible framework for managing emissions and achieving carbon neutrality. Initially, the Standard was designed for organisations, products and services and was expanded to events, buildings and precincts in 2017.

The Climate Active Carbon Neutral Standard for Organisations (Organisation Standard) is a voluntary standard to manage greenhouse gas emissions and achieve carbon neutrality. It provides best-practice guidance on how to measure, reduce, offset, validate and report emissions that occur as a result of the operations of an organisation. Further information is available at www.climateactive.org.au

Organisations have the opportunity to utilise Climate Active for their assessment and self-declaration of carbon neutrality, but businesses that wish to have their carbon neutral status certified and recognised need to participate in the Carbon Neutral Program.

3.3 High-level process for achieving Climate Active certification

The process for achieving carbon-neutral certification involves the following:

- Preparing an Annual Inventory Report
- Preparing a Public Disclosure Summary
- Engaging a registered consultant to comply with the requirements on your account or conduct a technical assessment as required every three years.
- Submitting the application package to Climate Active
- Assessment for carbon-neutral certification by Climate Active
- Third-party validation of the inventory in the first year of certification and any base year recalculation in the succeeding years.
- Award of carbon-neutral certification for the reporting period by Climate Active to Council

3.4 Mandatory inclusion of scope 3 emission sources under Climate Active

Under Climate Active, organisations must include scope 1 and 2 as well as relevant scope 3 emission sources in their boundary.

Broad categories of scope 3 emissions sources that need to be considered are as follows:

- 1. Purchased goods and services
- 2. Capital goods
- 3. Fuel- and energy-related activities (not included in scope 1 or scope 2)
- 4. Upstream transportation and distribution
- 5. Waste generated in operations
- 6. Business travel
- 7. Employee commuting
- 8. Upstream leased assets
- 9. Downstream transportation and distribution

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Byron Shire Council Climate Active-Compliant Emissions Boundary

- 10. Processing of sold products
- 11. Use of sold products
- 12. End-of-life treatment of sold products
- 13. Downstream leased assets
- 14. Franchises
- 15. Investments

The following picture shows upstream scope 3 emissions on the left, and downstream scope 3 emissions on the right.



FIGURE 4: UPSTREAM AND DOWNSTREAM SCOPE 3 EMISSIONS



Byron Shire Council Climate Active-Compliant Emissions Boundary

3.5 Climate Active boundary assessment

Based on the Climate Active scope 3 categories, the materiality of the emissions source, the availability of activity data and emission factors, the following scope 1, 2 and 3 emission sources could be considered in 2025 when Council will look to become 'carbon-neutral'.

TABLE 2: INCLUDED EMISSION SOURCES UNDER CLIMATE ACTIVE

Emission Source	Scope(s)
LPG stationary	1 and 3
Fleet - Diesel	1 and 3
Fleet - Petrol	1 and 3
Fleet - Ethanol	1 and 3
Refrigerants	1
Closed landfill	1
Wastewater	1
Electricity	2 and 3
Streetlighting	2 and 3
Scope 3 facilities	3
Water	3
Acetylene	3
Air travel	3
Business accommodation	3
Employee commute	3
Fuel use waste contractor	3
Paper	3
IT equipment	3
IT software	3
Office equipment	3
Food and catering	3
Postage and couriers	3
PopCar	3
Waste	3
Telecommunications	3
Cleaning	3
Pest control	3
Stationery	3
Chemicals	3
Professional services	3
Asphalt	3
Concrete	3
Other road-building materials	3
Machine and vehicle repairs	3
Equipment hire	3
Clothing	3
Hire cars	Non-quantified

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Active.	bhic shows the prop	osed organisation	al and operation	al boundary under Clim
Organisational Boundary			Scope 1 Scope 2	Scope 3 O Scope 3 non quantified or exclu
			•	
		Byron Shire Co	uncil	
Climate Active - Operation	al Boundary			
		J		
	Included emi	ssion sources		Excluded emission sources
Qua	ntified	Non q	uantified	Taxis and Uber
Refrigerants	LPG - stationary	Hire cars]	Emb. emissions in other pure goods
Diesel - stationary	Diesel			
Petrol	Ethanol			
Closed landfill	Wastewater			
Electricity	Streetlighting			
Scope 3 facilities	Water			
Acetylene	Air travel			
Business accom	Employee commute			
Fuel from waste contr.	Paper			
IT equipment	IT software			
Office equipment	Food and catering			
Postage and couriers	PopCar			
Waste	Telecommunications			
Cleaning	Pest control			
Stationery	Chemicals			
Professional services	Asphalt			
Concrete	Other road-building matls.			

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Byron Shire Council Climate Active-Compliant Emissions Boundary

Emissions from professional services purchased by Council are included in the current carbon footprint boundary. These are emissions incurred by consultants, such as their energy and water use, or travel. The following list shows Council's potential professional service categories (identified via the Finance extract provided).

- Entertainment
- Business services
- Advertising
- Legal fees
- Education and training



Byron Shire Council Climate Active-Compliant Emissions Boundary

3.6 Further information about included and excluded emissions

Under Climate Active, stationary energy, fuels and electricity consumption have to be included in the carbon footprint, as shown in the figure below. However, non-relevant emission sources can be excluded from the boundary. Relevant emission sources for which there is no data or which are immaterial, can be non-quantified, but must be included in the boundary.



FIGURE 6: HOW TO DETERMINE WHETHER EMISSIONS ARE INCLUDED OR EXCLUDED UNDER CLIMATE ACTIVE

3.6.1 Excluded emissions

The 'relevance test' under Climate Active determines if an emission source aside from stationary energy, fuel and electricity under Council's operational control is included or excluded in the boundary. It states that if less than two of five relevance criteria are met, an emissions source can be excluded from the boundary. The five criteria are listed below:

- 1. The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 3. Key stakeholders deem the emissions from a particular source as relevant.
- 4. The responsible entity has the potential to influence the reduction of emissions from a particular source.
- The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Based on conducting the relevance test, the following scope 3 emission sources were excluded from the emissions boundary:

- Taxis and Uber
- Embedded emissions in other purchased goods

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The table below shows the current results of the relevance test for the two emission sources that were deemed irrelevant.

TABLE 3: RESULTS OF RELEVANCE TEST FOR EXCLUDED EMISSIONS

RELEVANCE TEST: Y/N							
Emission Source	Scope	The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.	The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.	Key stakeholders deem the emissions from a particular source as relevant.	The responsible entity has the potential to influence the reduction of emissions from a particular source.	The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.	Emission source classification
Taxis and Uber	3	N	N	N	Y	N	Excluded
Embedded emissions in other purchased goods	3	N	N	N	N	N	Excluded

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Byron Shire Council Climate Active-Compliant Emissions Boundary

3.6.2 Non-quantified emissions

A relevant or included emission source can be non-quantified under certain circumstances. To see if an emission needs to be captured under 'non-quantified', the Climate Active 'non-quantification test' should be undertaken. If at least one of the justifications shown below applies to an emission source, it can be classified as 'non-quantified'.

- Immaterial: <1% for individual items and no more than 5% collectively
- Quantification is not cost-effective relative to the size of the emission, but uplift applied.
- Data unavailable, but uplift applied. A data management plan must be put in place to provide data within five years.
- Initial emissions non-quantified but repairs and replacements quantified

The majority of the identified relevant emission sources are currently classified as 'quantified'. Although data has been provided, some emission sources require detailed data extracts to estimate the underlying activity. When the inventory is being developed, some might be re-classified as 'non-quantified' after a thorough data assessment.

At this stage, the only emission source that has been identified as 'non-quantified' is 'hire cars', as shown in the table below. According to Council, emissions from 'hire cars', specifically those that are 'short term' only, are expected to be less than 1% of the total inventory. Hence, 'hire cars' are considered 'immaterial and can be non-quantified.

Non-quantification test								
Relevant-non- quantified emission sources	Immaterial <1% for individual items and no more than 5% collectively	Quantification is not cost effective relative to the size of the emission but uplift applied.	Data unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.	Initial emissions non- quantified but repairs and replacements quantified				
Hire cars	Yes	No	No	No				

TABLE 4: NON-QUANTIFICATION TEST FOR NON-QUANTIFIED EMISSIONS

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Byron Shire Council Climate Active-Compliant Emissions Boundary

4 Council's current GHG emissions tracking versus Climate Active requirements

Council currently collects electricity, LPG, fuel and wastewater data in Azility. These are scope 1, 2 and 3 emissions which are estimated to equate to around 60% of a Climate Active-compliant carbon footprint before carbon reduction measures.



FIGURE 7: CURRENTLY TRACKED AND ADDITIONAL EMISSIONS UNDER CLIMATE ACTIVE

The following table shows the emission sources currently being monitored in data collection systems, along with their scopes.

TABLE 5: CURRENTLY REPORTED CARBON EMISSIONS

Emission Source	Scope(s)	Data capturing system
LPG - stationary	1 and 3	Azility/Internal GHG tool
Diesel – stationary	1 and 3	Included in depot bulk fuel
Council Fleet Vehicles Diesel	1 and 3	Azility/Internal GHG tool
Council Fleet Vehicles Petrol	1 and 3	Azility/Internal GHG tool
Council Fleet Vehicles Ethanol	1 and 3	Azility/Internal GHG tool
Electricity (Council Assets)	2 and 3	Azility/Internal GHG tool
Electricity (Street Lighting)	2 and 3	Azility/Internal GHG tool
Wastewater	1	Azility/Internal GHG tool
Closed landfill waste	1	Internal GHG tool
Green waste	1	Internal GHG tool



Byron Shire Council Climate Active-Compliant Emissions Boundary

5 Peer review of existing scope 1 and scope 2 emissions reporting

100% Renewables analysed and reviewed the data from Azility and Council's existing emissions reporting tool.

5.1 Azility

100% Renewables extracted energy and water data from Azility using Council's Azility account. The data was assessed based on its completeness and compliance with the Climate Active emission factors.

5.1.1 Electricity

Currently, there are 186 electricity accounts in Azility. 109 out of 186 accounts have complete data in Azility, while the rest were partially estimated by Azility except for meter number - NMI 44071797451, which was completely estimated. A summary table below shows the quality analysis of the electricity data in Azility.

TABLE 6: QUALITY ANALYSIS OF ELECTRICITY DATA IN AZILITY

Summary						
Total no. of electricity accounts						
No. of accounts with complete data						
No. of accounts with estimated data						
	Total consumption	Actual consumption	Estimated consumption	% actual data		
Council assets electricity consumption	5,227,950.0 kWh	5,120,886.4 kWh	107,063.6 kWh	97.95%		
Streetlighting	777.000.0 000	777 060 0 kWb	0.0 kWb	100.00%		

The electricity emission factor used by Azility is the same as the electricity emission factor used in the Climate Active calculator, as shown in the table below. However, Council might want to confirm with Azility whether the software applies the latest NGA factors as the 2019 and 2020 inventories are using the same electricity emission factor. Climate Active uses the latest available emission factors.

TABLE 7: ELECTRICITY EMISSION FACTORS COMPARISON (AZILITY VS CLIMATE ACTIVE)

Emission Source	Emission factors used by Azility (kg CO ₂ -e/GJ or kWh)		Climate Active factors (kg CO ₂ -e/GJ or kWh)			Assessment	
	Scope 1	Scope 2	Scope 3	Scope 1	Scope 2	Scope 3	
Electricity		0.81	0.09		0.81	0.09	Same emission factors used

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Byron Shire Council Climate Active-Compliant Emissions Boundary

The method used by Azility is consistent with Climate Active's *location approach* which is based on the NGA factors. Climate Active has recently published new accounting rules for electricity emissions. One of the biggest changes is that an organisation now has to report both location-based, as well as market-based electricity-related emissions.

There are differences as to how emission reduction measures are treated in the two approaches. A summary of the main differences is shown in the table below. A tick means that the electricity reduction measure can be deducted from electricity emissions, while an 'X' means that it can't be deducted.

TABLE 8: COMPARISON OF THE LOCATION AND MARKET-BASED APPROACHES

Electricity reduction measure	Location-based approach	Market-based approach
LGCs retired	×	✓
Renewable energy target	Part of location-based emissions factor	~
GreenPower	×	✓
PPA	×	✓
Local renewable energy generation (consumed and LGCs retired if large system)	~	~
Local renewable energy generation (exported energy)	×	~
Jurisdictional renewable energy target	×	✓
Carbon neutral electricity	✓	✓

As Council is retiring the LGCs generated from their solar PV system and exporting energy to the grid as well, it is suggested to use the market-based approach when developing the Climate Activecompliant carbon inventory to claim any reduction in their electricity emissions.

Azility currently does not cater for the market-based approach.

5.1.2 LPG - stationary

Currently, there are 4 LPG accounts in Azility, and all accounts have complete data. A summary table below shows the results of the quality analysis of the LPG data in Azility.

TABLE 9: QUALITY ANALYSIS OF LPG DATA IN AZILITY

Summary					
Total no. of LPG accounts					
No. of accounts with complete data					
No. of accounts with esti	mated data			0	
Total Actual Estimated consumption consumption					
Total consumption	17,536.0 L	17,536.0 L	0.0 L	100.00%	

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Byron Shire Council Climate Active-Compliant Emissions Boundary

The LPG-stationary emission factor used by Azility is the same as Climate Active's scope 1 emission factor, but the scope 3 is slightly different as shown in the table below.

TABLE 10: LPG-STATIONARY EMISSION FACTORS COMPARISON (AZILITY VS CLIMATE ACTIVE)

Emission source	Emission factors used by Azility (kg CO ₂ -e/GJ or kWh)		Climate CO	e Active fac 2-e/GJ or k\	Assessment		
	Scope 1	Scope 2	Scope 3	Scope 1	Scope 2	Scope 3	
LPG-stationary	60.60		5.00	60.60		3.60	Scope 3 EF is not the same.

The LPG-stationary conversion factor used by Azility is the same as Climate Active's conversion factor as shown in the table below.

TABLE 11: LPG-STATIONARY CONVERSION FACTOR COMPARISON (AZILITY VS CLIMATE ACTIVE)

Emission Source	Energy Content Factor used by Azility (GJ/L)	Climate Active Energy Content Factor (GJ/L)	Assessment
LPG-stationary	0.0257	0.0257	Same conversion factor

5.1.3 Fuel

Council's fuel consumption comes from fleet vehicles, and all accounts have complete data. Fleet vehicles use either diesel, petrol and E10 while the depot uses diesel and petrol only. The quality analysis of Council's fuel data is shown in the table below.

TABLE 12: QUALITY ANALYSIS OF ELECTRICITY DATA IN AZILITY

Summary							
Diesel				365,498.0 L			
Petrol							
Ethanol							
	Total	Actual	Estimated	% actual			
	consumption	consumption	consumption	data			
Fleet							
Diesel	115,640.0 L	115,640.0 L	0.0 L	100%			
Premium ULP	11,834.0 L	11,834.0 L	0.0 L	100%			
ULP	30,976.0 L	30,976.0 L	0.0 L	100%			
E10	63,624.0 L	63,624.0 L	0.0 L	100%			
Depot							
Diesel	249,858.0 L	249,858.0 L	0.0 L	100%			
ULP	2,020.0 L	2,020.0 L	0.0 L	100%			

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Byron Shire Council Climate Active-Compliant Emissions Boundary

The comparison of the fuel emission factors used by Azility compared to Climate Active is shown in the table below. It seems that Azility is using 2019 NGA factors as the diesel emission factor is consistent with this version. The latest published NGA factors have changes in several emission factors, such as diesel, due to an update in methodology used.

TABLE 13: FUEL EMISSION FACTORS COMPARISON (AZILITY VS CLIMATE ACTIVE)

Emission source	Emission factors used by Azility (kg CO2-e/GJ or kWh)			Climate Active factors (kg CO2-e/GJ or kWh)			Assessment
	Scope 1	Scope 2	Scope 3	Scope 1	Scope 2	Scope 3	
Diesel	70.51		3.60	70.41		3.60	Scope 1 EF is slightly different.
Petrol	67.62		3.60	67.62		3.60	Same EF used.
E10	60.86		8.70	60.90		3.60	EF used is slightly different

The fuel conversion factors used by Azility are the same as Climate Active's conversion factor as shown in the table below.

TABLE 14: FUEL CONVERSION FACTOR CON	IPARISON (AZILITY VS CLIMATE ACTIVE)
--------------------------------------	--------------------------------------

Emission source	Energy Content Factor used by Azility (GJ/L)	Climate Active Energy Content Factor (GJ/L)	Assessment
Diesel	0.03860	0.03860	Same conversion factor
Petrol	0.03420	0.03420	Same conversion factor
E10	0.03312	0.03312	Same conversion factor

Council advised that there are three permanent generators at sewerage treatment sites and one mobile generator. The consumption of these diesel generators is accounted for in the depot fuel consumption. For proper categorisation in the Climate Active-compliant inventory, Council may consider separating the fuel consumption of these generators, as it should be classified under 'Diesel – stationary' which has a slightly different emission factor. Council can estimate the diesel consumption for the generators.

The comparison of the two different diesel emission factors is shown below.

TABLE 15: COMPARISON OF CLIMATE ACTIVE'S DIESEL FLEET AND STATIONARY EMISSION FACTORS

Emission Category	Emission source	Scope 1 EF	Scope 3 EF
Land and Sea Transport (fuel)	Diesel oil post-2004 (GJ)	70.41	3.60
Stationary Energy	Diesel oil (GJ)	70.20	3.60

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5.1.4 Water

As LGA's water supply is supplied by Rous County Council's water treatment plants, Council needs to account for its operational water consumption under scope 3. Currently, Azility does not record any water consumption of Byron Shire Council. Council can use Azility's capability to record water data to maximise its potential.

5.1.5 Wastewater

On the other hand, the LGA's wastewater is treated in Byron Shire Council's sewage treatment plants. Hence, emissions from LGA's wastewater treatment should be accounted for under Council's scope 1 emissions. Azility records this data as shown in the table below.

TABLE 16: COUNCIL'S WASTEWATER EMISSIONS

Summary				
Wastewater emissions	1,044.00 t CO2-e			
	Total	Actual	Estimated	% actual data
	consumption	consumption	consumption	
Bangalow STP	114.00 t CO2-е	114.00 t CO2-е	0.00 t CO2-e	100.00%
Brunswick Valley STP	140.00 t CO2-е	140.00 t CO2-е	0.00 t CO2-e	100.00%
Ocean Shores STP	544.00 t CO2-e	544.00 t CO2-e	0.00 t CO2-e	100.00%
West Byron STP	246.00 t CO2-e	246.00 t CO2-e	0.00 t CO2-e	100.00%

5.2 Other scope 1 and scope 2 emission sources

5.2.1 Refrigerants

Currently, Council has a list of air conditioning units, supplied by the air conditioning contractor, but without the kg charge. The contractors advised that most of the air conditioning units use R22 gas and that a few units recently changed to R10.

In preparation for developing a Climate Active-compliant inventory, Council should ask their contractor to provide the kg charge for each system and identify the correct refrigerant used per system. If this is not possible, then refrigerant emissions can be estimated.

5.2.2 Greenhouse gas emission inventory 2015-16 to 2025-26 tool

Council has developed a sustainability reporting tool for internal use. 100% Renewables reviewed the methodology used in this tool and assessed its compliance with the Climate Active Standard.

The emission factors used for electricity, streetlights, fuel, and LPG are aligned with the scope 1 and 2 Climate Active emission factors.

Climate Active's emission factor for green waste (composting) differs slightly from the one Council uses. Council can either proceed using the NGA factor as a bespoke emission factor when reporting under the Climate Active Standard, or it will have to adjust its emission factor to align with Climate Active. Further discussion with the Climate Active team will be needed.

Council can use the bespoke emission factors used to calculate the emissions from the closed landfill site, as well as for wastewater.

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In the future, Council can consider updating the tool to include scope 3 emissions as well.



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6 Suggested framework for capturing GHG emissions data and reporting emissions

An important element of managing the *Climate Active* carbon neutral commitment is the framework, systems and processes that are in place to effectively compile the carbon footprint. Council must be able to track how it has measured its emissions, including where the activity data comes from, how it is recorded, how any data quality improvement plans are implemented, and how any changes attributable to activities are identified and recorded. This information will be requested by the auditor and the Department.

Information relating to data activity levels, emission factors, processes, operations, estimation methodologies, inventory processes and systems and documentation systems is critical to producing a high-quality carbon footprint.

As of 2021, Council uses Azility, a software system that can produce reports that detail the resource consumption and the associated carbon footprint. Energy and water data relevant to Climate Active can be recorded in this system. The data is currently being automatically uploaded; however, water data is not available.

To ensure a smooth process for Climate Active accreditation, Council would need to find a way to consistently obtain and upload the additional scope 3 information that Climate Active requires. Examples of emission sources that would need to be regularly added to the database for tracking organisational sustainability are:

- Refrigerant emissions.
- PopCar
- Tracking of air travel
- Tracking of expenses like paper consumption, food and catering, postage, IT and office equipment purchases, business accommodation, telecommunication, advertising, cleaning expenses, chemicals, professional services. A VBA code in Excel could be developed to extract the expenses of the relevant account codes from the Finance extract file.
- Tracking of waste and green waste data throughout the organisation
- Tracking of yearly FTE numbers
- Employee surveys for staff commute information, which could be conducted every two years

Council may consider expanding the existing internal GHG reporting tool to include other emission sources. Council would also need to assign a staff member responsibility for obtaining the relevant data and uploading it to the management system or reporting tool.

The table below shows how currently reported emission sources are tracked, the extra effort required for recording additional emission sources, and suggested improvements in reporting a Climate Active-compliant footprint across Council:

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Emission source	Source of activity data	Extra effort required	Suggested improvement in data collection
Refrigerants	External contractors	Request information from external contractors.	Council should request a report with the refrigerant and corresponding charge in kg of all the AC systems from external contractors.
LPG – stationary	Azility	Consolidation of available data in Azility.	-
Diesel - stationary	Azility	Consolidation of available data in Azility. Currently, stationary diesel consumption is included in the bulk fuel data. Fuel use can be estimated for the generators.	Council needs to develop a methodology to account the diesel consumption for the generators. An Excel sheet could be used for this.
Fleet vehicles diesel	Azility	Consolidation of available data in Azility.	-
Fleet vehicles petrol	Azility	Consolidation of available data in Azility.	-
Fleet vehicles ethanol	Azility	Consolidation of available data in Azility.	-
Closed landfill	Internal GHG reporting tool/commissioned report	Extract information from the internal GHG reporting tool or from the report commissioned to estimate the fugitive emissions from the closed landfill.	-
Wastewater	Internal GHG reporting tool/Waste Water services team	Extract information from the internal GHG reporting tool or from the Waste Water services team	-
Electricity	Azility	Consolidation of available data in Azility.	-
Streetlighting	Azility	Consolidation of available data in Azility.	-
LGCs retired	External contractors	Request information from Photon Energy.	-
Solar consumption and export	Solar Analytics and Fronius website	Solar data in Solar Analytics can only be accessed through the registered email address.	Access to Solar Analytics data could be limited. Council could create an Excel database for all solar data for easy transfer of information.
Scope 3 facilities	Internal	Request list from the department handling leased- out sites	Council may consider creating an Excel database with NMIs (meter numbers)

TABLE 17: SOURCE OF ACTIVITY DATA AND EXTRA EFFORT REQUIRED

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Emission source	Source of activity data	Extra effort required	Suggested improvement in data collection
			to monitor the energy consumption of these sites and to confirm if these are already accounted for in Azility.
Water	Water supplier	Request bills from Rous County Council.	Council may consider using Azility's capability in capturing this data.
Fuel use recycled waste trucks	External contractors	Request fuel consumption data from Solo.	-
Paper	External supplier reports	Request reports from external suppliers	-
(IT) equipment	Finance department	Request information from the Finance department.	-
IT software	Finance department	Request information from the Finance department.	-
Office equipment	Finance department	Request information from the Finance department.	-
Food and catering	Finance department	Request information from the Finance department.	-
Postage and couriers	Finance department	Request information from the Finance department.	-
PopCar	PopCar	Request for reports from PopCar	-
Waste from Council operations	External contractor	Request reports from Solo	Council advised that waste emissions are being offset, but it is important to keep track of the tonnes of waste as Climate Active requires reporting the underlying activity data, even if the emission source is offset.
Green waste	Internal GHG reporting tool/Waste services team	Extract information from the internal GHG reporting tool or from the Waste services team	-
Air travel	Finance department	Request information from the Finance department.	Council advised that collecting air travel data is difficult. Council may consider to outsource the flight booking to a travel agency as an agency may be able to provide reports.
Business accommodation	Finance department	Request information from the Finance department.	Similar to air travel, the travel agency may also be able to provide a report on

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Emission source	Source of activity data	Extra effort required	Suggested improvement in data collection
			business accommodation.
Employee commute	Employee commute survey	Refer to the latest employee commute survey.	Council advised that most of their employees are using cars to go to work. To clarify, travel from home to work is considered as being employee commute. Council may consider conducting an employee commute survey to obtain a better picture on staff commute emissions.
Telecommunicatio	Finance denartment	Request information from	
ns	i mance department	the Finance department.	
Cleaning supplies	Finance department	Request information from	
0		the Finance department.	
Cleaning services	Finance department	Request information from	-
	· ·	the Finance department.	
Stationery	Finance department	Request information from	-
		Request information from	
Chemicals	Finance department	the Finance department	-
		Request information from	
Entertainment	Finance department	the Finance department	-
	Finance department	Request information from	-
Business services		the Finance department.	
		Request information from	-
Advertising	Finance department	the Finance department.	
Logal face	Finance department	Request information from	-
Legal fees		the Finance department.	
Education and	Finance department	Request information from	-
training		the Finance department.	
Δsnhalt	Finance denartment	Request information from	-
Aspliait	i mance department	the Finance department.	
Concrete	Finance department	Request information from	-
		the Finance department.	
Other road-	Finance department	Request information from	-
building materials		the Finance department.	
Machinery and	Finance department	the Cinemas department	-
venicie repairs	Finance department	Request information from	
Equipment hire		the Finance department	-
Clothing	Finance department	Request information from	-
		the Finance department.	
		Request detailed extract and	This emission source can be
Hire cars	Finance department	need to go through it	classified under 'non-
		manually.	quantified' emission sources.

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Climate Active-Compliant Emissions Boundary

Emission source	Source of activity data	Extra effort required	Suggested improvement in data collection
			Therefore, there is no need to collect the data.

It is also noted that the finance extract provided does not capture some of the emission sources in the boundary. Further detailed line-by-line analysis of the data may be warranted to determine the total expenditure for these emission sources. Alternatively, Council may consider updating the Finance coding system to capture Climate Active related expenses.

Due to the complexities of the calculations involved, these tasks should ideally be performed by an individual with a high standard of carbon accounting knowledge, preferably with prior Climate Active experience. It should be noted that verification fees can potentially increase if the Climate Active documentation is handled by someone without Climate Active experience.

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Byron Shire Council Climate Active-Compliant Emissions Boundary

Appendix A: Steps to become carbon neutral under Climate Active

The following diagram shows the steps that Council needs to take to become certified under Climate Active. Most of these steps need to be completed annually.



FIGURE 8: STEPS TO BECOME CARBON-NEUTRAL-CERTIFIED UNDER CLIMATE ACTIVE

Under Climate Active, Council has the following responsibilities:

- Sign Licence Agreement
- Pay annual fee
- Engage auditor/verifier
- Complete report or provide all data to Registered Consultant (please note that 100% Renewables is a Registered Consultant)
- Purchase offsets
- Sign PDS and submit report
- Submit web profile
- Use trademark correctly

The following sections go into the details of each individual step.

A.1 Review organisational and operational boundary

At the time Council seeks carbon neutral certification, the organisational and operational boundary needs to be re-evaluated and updated if changes have occurred.

A.2 Gather emissions data

Collate your emissions data and renewable energy used or generated.

A.3 Describe emission reduction strategy

Describe Council's emissions reduction strategy.



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A.4 Complete the registration form in the Climate Active Certification Portal

A *Registered Consultant*¹ can help with the application. A list of Registered Consultants is available <u>here</u>. Please note that 100% Renewables is a Registered Consultant.

To access the Climate Active certification portal, Council needs to register with the Department of Industry, Science, Energy and Resources community portal. Instructions are available here.

The Climate Active certification portal is available here.

A.5 Pay licence fees

Once the application is ready, Council will get a message to sign the Licence Agreement in the Climate Active certification portal. Council will also need to pay the invoice for the certification fees.

A.6 Prepare the report

The Department has made available an Excel spreadsheet which is used in reporting under Climate Active. A Registered Consultant can help to prepare the carbon account in this sheet, which is recommended if Council does not have in-house expertise in carbon accounting.

The Excel spreadsheet provides emission factors for several hundred common emission sources. The sheet also provides some simple calculators to estimate activity data. Carbon inventories should use the provided emission factors in the tool whenever a relevant and suitably accurate emission factor is available.

A.7 Third-party validation

Independent third-party validation ensures the accuracy and completeness of carbon calculations, including the appropriateness of emissions boundaries, methodologies and calculations.

The first review (of the base year) must include an assessment of the adequacy and appropriateness of the emissions boundary setting, emissions methodologies and emission factors.

Under Climate Active, Council will most likely be either a *Medium* Organisation (carbon footprint < $25,000 \text{ t } \text{CO}_2$ -e) or a *Large* Organisation (carbon footprint >= $25,000 \text{ t } \text{CO}_2$ -e). As such, Council needs to undertake a *Type 1 or Type 2* third-party validation, respectively, and a technical assessment.

Type 1 validations can be prepared by:

- A Registered Greenhouse and Energy Auditor (register available here);
- A chartered accountant (<u>register available here</u>);
- A certified practising accountant (register available here); or
- An environmental auditor accredited under international standard ISO 14001.

While Type 2 validations can be prepared by:

• A Registered Greenhouse and Energy Auditor (register available here);

¹Please note that Barbara Albert and Joseph Gregorio from 100% Renewables are 'registered consultants' and that 100% Renewables can help you with completing the registration on the portal.

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• An auditor accredited to the international standard ISO 14065:2013.

If Council prepares its own carbon account, then Council will need to engage a Registered Consultant to conduct a *Technical Assessment* and engage a qualified person to complete a *source data verification*. The source data audit may be prepared by the same person that completed the technical assessment (subject to them holding the relevant qualifications).

If a Registered Consultant prepared the account, there only needs to be a Type 1 or Type 2 thirdparty validation (*independent data audit*) which must not be performed by the same person that prepared the carbon account.

A.8 Purchase offsets

After successful validation, carbon offsets need to be purchased. Council will need to purchase carbon offset units either to offset the base year or forward offset the first year of certification.

Council will also need to complete and sign a Public Disclosure Statement.

Council will then need to submit the carbon account, third party validation and Public Disclosure Statement (including proof of offsets) to the Climate Active team via the online portal.

A.9 Certification and use of the Climate Active trademark in marketing materials

Once the report has been approved, Council will receive a notice of initial certification. Once Council has received this, it can use the certification trademark in accordance with the Licence Agreement.

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