Pangolin Associates

Sustainability, Energy & Carbon Management

Gold Standard Audit Report 2018 for Auscarbon Pty Ltd

New Area Certification and Performance Certification of
Yarra Yarra Biodiversity Project
Western Australia

For
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Report Category:	New Area Certification and Performance Certification
Project ID	GS 3039
Project Name	Australian Yarra Yarra Biodiversity Project
Project Location	Latitude: -29.213430 Longitude: 116.00790
Project Owner and address	Auscarbon Pty Ltd NorfolkHouse, 6/85 Forrest Street, Cottesloe WA 6011 Australia
Project Contact	Geoff McArthur, Operations and Resources Manager
Audit Team Leader	Sunil Kumar Sharma
Audit Team Member	Helen Chandler
Internal Reviewer	Adina Cirtog
Audit Standard:	GS Version 0.9 (Road Test)
Reporting Period	1 April 2017 to 30 April 2018
Draft Audit Report Issued Date	12 June 2018
Final Audit Report Issued Date	13 June 2018

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1. Introduction

1.1 Scope of the Audit

Auscarbon Pty Ltd, the project owner of Australian Yarra Yarra Biodiversity Project, commissioned Pangolin Associates to undertake an audit process for assessing the compliance of the project information with the requirements of the Gold Standard Afforestation and Reforestation Requirements v 0.9 (Road Test) (GS A/R Requirements). The scope of this audit includes Performance Certification of 8,111 hectares out of 9,590 hectares of the eligible planting areas for ex-post carbon fixation and New Area Certification of 1,637 hectares as per the GS A/R requirements. The plantations for Performance Certification were established between 2008 and 2012 whereas the areas planted in 2017 were assessed for New Area Certification. The eligible project areas with plantation established in 2014, 2015 and 2016 were not accounted for CO2-e-Fixation in this Performance Certification, as the forest inventory in 2018 did not include these areas. The project areas evaluated under this audit are summarized in Annex 1.

The objective of this audit is to independently assess the project information and data for conformance to the requirements as set out in the Gold Standard Afforestation and Reforestation Requirement v 0.9 (Road test) and provide an audit conclusion drawn from the audit findings.

1.2 Overview of the Audit

The project has sequestered net carbon of 129,704 $tCO_{2\text{-}e}$ (net) (ex-post) based on the measurement of carbon stock in trees and shrubs in the eligible project areas since the project start date. Hence, a net CO2-e certificate of 62,671 $tCO_{2\text{-}e}$ was assessed and verified for the reporting period (1 April 2017 to 30 April 2018) after subtracting the verified $CO_{2\text{-}e}$-Fixation of 66,820 $tCO_{2\text{-}e}$ in the previous audits. The Auscarbon growth model predicted a total $CO_{2\text{-}e}$-Fixation of 275,829 tCO2-e from the eligible areas under this Performance Certification since the project start date. Hence, the actual carbon sequestration had a shortfall of 146,125 $tCO_{2\text{-}e}$ as compared to the projected estimation of $CO_{2\text{-}e}$-Fixation based on the project-specific growth model developed by Auscarbon.

1.3 Project Background

The project owner aims to restore a biodiversity corridor in the mid-west region of Western Australia through establishing native vegetation connecting existing natural remnant vegetation. Since 2008, nine properties have been purchased and planted with about 40 different native species of trees and shrubs to restore the landscape to its natural condition through hand planting and direct seeding. These properties are located in the Shire of Morawa and the Shire of Perenjori. The natural vegetation on these properties was previously cleared and they have been predominantly used for agriculture since the early 20th century. To achieve the aim, the project areas have been legally set-aside for long-term carbon sequestration with Carbon Covenants for each property for 100 years. This project is registered as ‘Australian Yarra Yarra Biodiversity Project (GS 3039) under the Afforestation and Reforestation Project of Gold Standard. With the restoration of the native vegetation and habitats, the areas will enrich the biodiversity and deliver socio-economic and environmental benefits to local, regional and global communities.

1.4 Level of assurance

The audit conclusion is drawn from the audit findings, which provides a reasonable assurance as to the risk that the calculation of CO2-e certificates is materially (±5%) significantly different from the project assertion, as well as an assessment of the project documents' compliance with the GS A/R requirements. The testing of significance was conducted based on the 'Tool for testing significance of GHG emissions in A/R CDM project activities' (Version 01) emissions were considered materially insignificant if they were lower than 5% of net anthropogenic removals by sinks.

2. Audit Team

2.1 Audit Team Composition

Our audit team comprises Dr Sunil Sharma (Audit Team Leader), Dr Helen Chandler (Audit Team Member) and Dr Adina Cirtog (Internal Reviewer). The roles and responsibilities of the Audit Team Members are summarized below:

Auditor (Role)	Responsibilities
Sunil K Sharma (Audit Team Leader)	• Overseeing the audit process • Desk review of the project documents (technical and non-technical) • Field visit • Issuance of list of uncorrected errors and review of the responses • Prepare audit report
Helen Chandler (Audit Team Member)	• Desk review of the project documents (non-technical) • Issuance of list of uncorrected errors and review of the responses • Prepare audit report
Adina Cirtog (Internal Reviewer)	• Review of the audit report draft for ensuring Quality Assurance and Quality Control and adherence to company policy

2.2 Auditors' Qualifications and Experiences

Sunil Kumar Sharma, Audit Team Leader
Sunil is an expert in climate change mitigation. He is instrumental in working with Pangolin's team on forestry projects under the Federal Government's Emissions Reduction Fund (formerly the Carbon Farming Initiative, or CFI). Sunil specializes in the Reducing Emissions from Deforestation and Forest Degradation (REDD+) mechanism. He is a REDD, Improved Forest Management (IFM) Methodology, and Jurisdictional Nested REDD Program expert under the Voluntary Carbon Standard Association (VCSA). He is also listed in Roster of Expert for Afforestation and

Reforestation Methodology of the Clean Development Mechanism (CDM-UNFCCC). He was also a member of the Technical Advisory Board of Plan Vivo Standard. Sunil co-authored the Improved Forest Management-Logged to Protected Forests (IFM-LtPF) Methodology (VM00011) under the Verified Carbon Standard (VCS). He also led a team of scientists for developing a Woodland Rehabilitation Methodology under the CFI scheme of the Australian Government. Sunil has a PhD in Resource Management and Environmental Science from the Australian National University, Australia and a Master's degree in Tropical Forestry from Germany and a Master's degree in Sociology from Nepal. He has committed over 25 years of his life in natural resource management with an extended experience on the impacts of human factors on natural resources and vice versa. He was engaged in REDD+ project eligibility and feasibility study, project design and development, advisory and capacity building of in-country partners in Brazil, Paraguay, Mozambique, Zimbabwe, Cambodia, Vietnam and Nepal. He held an adjunct academic position as Senior Lecturer at the School of Environment at Flinders University, South Australia (2013-2016).

Helen Chandler, Audit Team Member,
Helen has worked in the carbon management sector since 2007. Following a role as a senior emissions auditor for greenhouse gas emissions audits, she moved into the area of carbon risk and opportunity, building a tool for assessing carbon exposure risk for Australian businesses. Research in carbon credit origination projects led to co-authorship of a Verified Carbon Standard (VCS)-approved methodology for Improved Forest Management-Logged to Protected Forests (IFM-LtPF). She has used this expertise to provide support for Pangolin Associates in assurance engagements for the former Carbon Farming Initiative and current Australian government NGER and ERF schemes. Helen now brings her carbon industry experience to energy audits for light commercial and small businesses. Helen holds a BSc from the University of Adelaide and a DPhil from the University of Oxford.

Adina Cirtog, Internal Reviewer
Adina has conducted numerous energy efficiency audits and assessments in accordance with AS/NZS 3598:2014 (Level 1, 2 & 3), and GHG Assessments across various industries and government sectors as well as assurance audits under the NGER. She is also a Certified Measurement and Verification Professional (CMVP) awarded by the Association of Energy Engineers (AEE) in conjunction with the Efficiency Valuation Organisation (EVO).

Adina brings her knowledge in consulting and planning service provisioning for technical equipment in building and processes as previously she was a design engineer in the Romanian branch for Fact GmbH (Germany). She developed digital plant construction designs for German companies covering electrical, ventilation, water and gas piping specifications. With over 6 years of experience in the field of energy and emissions auditing, Adina provides Pangolin Associates' clients with practical energy efficiency solutions.

Adina holds a PhD in Mechanical Engineering from Tokyo University of Agriculture and Technology, Japan. She holds Master's and Bachelor's Degrees of Power Systems Engineering (Electrical) from Politehnica University of Timisoara, Romania. This includes a year of study in the University of Stuttgart, Germany.

Adina's PhD further demonstrates her research expertise that complements her role as an Energy Auditor. She is a published author of several scientific articles in peer reviewed international journals.

As a student leader, Adina was actively involved in youth policies development through various NGO's.

2.3 Auditor Code of Conduct Declaration

All members of the Audit Team are independent and have no conflict of interest or affiliations with the project owner in financial and non-financial matters. Each member of the audit team has signed a separate form for Independence and Code of Conduct Declaration. Pangolin Associates has kept the signed declaration forms in the audit recordkeeping system.

3. Audit Methodology and Process

3.1 Review of Documents

The audit team conducted a desk review of the submitted project information to assess the project's compliance with the requirements.

First, the project documents were checked for the completeness of the template documents and supporting documents for Performance Certification and New Area Certification as per the GS A/R Requirements v 0.9 (Road Test). This review of project documents identified some missing documents, which were later submitted by the project owner to the auditor.

Second, information and data in these documents were assessed for consistency and accuracy against each requirement as set out by the Gold Standard. A list of project documents and supporting documents reviewed for this project is included in Annex 2. Third, any non-compliance and inconsistencies were compiled in a list of uncorrected errors and sent out to the project owner for appropriate actions to resolve these identified errors. The uncorrected errors can include the following three categories:

(i) Corrective Action Request (CAR),
(ii) Forward Action Request (FAR) and,
(iii) Observation (OBS),

as defined on page 11 of the GS A/R Requirements v 0.9 (Road Test). Lastly, the audit team reviewed the project owner's responses and drew the assertion on the compliance of the project with the requirements.

3.2 Field visit

The objective of the field visit was to observe the implementation of the project on the ground and meet or interview the project participants and stakeholders. The Audit Team Leader conducted a week-long field visit between the 6th and 12th of May 2018. An itinerary of the field visit is included in Annex 3. Mr Geoff McArthur, Operations and Resources Manager, organised the field visit, and he also accompanied the auditor during the meeting with the stakeholders. The plantations on all nine properties including Bowgada Hills, Pine Ridge, Canna (Tomora), Terra Grata, Preston Waters, Hillview, Colganatta, Hughes Block and Mulloncoola were visited and observed for the diversity of tree and shrub species, growth status and site condition. In addition to the general observation of all properties, two locations in each New Area, i.e. Colganatta, Hughes Block and Mulloncoola identified as a point of interest prior to the field visit, were located using a Geographic Positioning System (GPS) and observed to confirm implementation of the project activities in the New Areas.

The auditor also assessed the forest inventory technique during the field visit. Mr McArthur demonstrated the forest inventory technique by measuring trees and shrubs using the same tools or equipment and recording of the data in a tablet. The Auditor remeasured two sample plots established during the Forest Inventory-2018, one in Pine Ridge and another in Tomora. These sample plots were located within ± 2 metre accuracies using handheld GPS.

3.3 Meetings/Interviews

The field visit program also included several meetings with the local authority, non-government organizations (NGOs), farmers as well as an interview with a project employee. A list of the personnel met or interviewed is listed below.

Date and Day	Personnel	Organization
Monday 7th May	Denis Watson (CEO) Kent Broad (Business Manager) Geoff McArthur (Resource Manager) Rosie Labonne (Chief Financial Officer) Peter Chai (Accountant) Anna Elliot (Office Manager)	Auscarbon Pty Ltd Auscarbon Pty Ltd Auscarbon Pty Ltd Auscarbon Pty Ltd Auscarbon Pty Ltd Auscarbon Pty Ltd
Tuesday 8th May	Ms Ally Mills (CEO) Ms Jude Sutherland (LCO)	Shire of Perenjori Yarra Yarra Catchment Group
Wednesday 9th May	Mr Chris Linnel (CEO) Ms Shelly Buist (President)	Shire of Morawa Shire of Morawa
Thursday 10th May	Pete Botha (Regional Manager)	Auscarbon Pty Ltd
Saturday 12th May	Denis Watson (CEO) Kent Broad (Business Manager) Geoff McArthur (Resource Manager)	Auscarbon Pty Ltd Auscarbon Pty Ltd Auscarbon Pty Ltd

The meetings with the local authorities i.e. Shire of Morawa and Shire of Perenjori primarily focused on the social, economic and environmental impacts of the project. The auditor asked specific questions regarding any concerns raised by the local communities about the project, to better understand any input of grievances to be addressed by the project. The interview with the employee was mainly directed to assess the working condition for the employee and identify any safety issues as per the requirements.

3.4 Internal Review (QAQC)

One member of the audit team conducted an internal review of the audit report for Quality Assurance and Quality Control (QAQC) purposes. The peer reviewer examines the audit report (draft) and ensures that the methodological requirements of the Gold Standard for A/R project have been assessed for compliance and the document meets the reporting requirement of the Gold Standard. The audit team finalizes the audit report after resolving any issues identified by the internal reviewer.

4. Audit findings

4.1 Non-conformance evaluation

SECTION 2. KEY PROJECT INFORMATION REQUIREMENTS		
Requirement	1. Key Project Information – assess whether the project had used the correct template 'Key Project Information' and updated information for Performance Certification and New Area Certification.	
Audit Findings	The project owner submitted an updated Key Project Information template with new information of the New Areas and Performance Certification areas <*Key Project Info - ALL PROPERTIES - Auscarbon 2018 - 110618.docx*> and withdrew the previously submitted template. Non-relevant and redundant information were deleted which substantially reduced the template document from 19 pages to a 9 page document. The project owner acknowledged that there is no formal involvement of communities in the project and updated the response to the requirement 2.1 (c). The redundant tables were replaced by a single updated table for the size of the project area and the planting areas for the requirement 2.1 (e). The revised information on financial structure clarifies that the project is being financed by Auscarbon Pty Ltd and its wholly-owned subsidiaries as well as joint venture with external organizations. The missing attachments referred to in the template were submitted to the auditor. Based on the review of the documents submitted, field visit and interviews/meetings with the project staff and stakeholders, the auditor confirmed that the general information provided in the updated Key Project Information encompassing all the elements (a) to (p) are in compliance with the requirement 2(1) of the GS A/R Requirements v 0.9. (Road Test).	
Relevant CAR/FAR/OBS	CAR 01/18; CAR 02/18; CAR 03/18; CAR 04/18; CAR 05/18; CAR 08/18 and CAR 33/18.	
Status of CAR/FAR/OBS	All CARs are CLOSED.	
Conformance	Yes ☒	No ☐

Requirement	2. Shapefiles delineate the elements (a) to (i) and update in its Gold Standard Registry account
Audit Findings	Shapefiles submitted to the auditor were imported to ArcGIS which showed the planting areas, eligible areas, modeling units and Not-Adequately Stocked (NAS) areas but did not include infrastructure (i.e. road network, houses) and water bodies including creeks. However, the auditor acknowledged that the hard copy maps included in the Field Visit Folder showed the

	project area, planting area, not-adequately-stocked area, infrastructures including house and road network, and water bodies. In response to CAR 06/18, the project owner confirmed that the revision of the shapefiles is already commissioned to an external firm and is due to be completed by the end of October 2018. The project owner has also expressed a commitment to upload the revised shapefiles to Gold Standard Registry account soon after completion of the shapefiles revision. The auditor is satisfied with the effort towards revision of the shapefiles with all the elements as per section 2.1 GS A/R Requirements v 0.9. (Road Test) and the commitment to upload to the Gold Standard Registry account. Hence, the relevant CARs are closed whereas FAR 01/18 is created to ensure that the shapefiles are revised within the timeframe suggested by the project owner and these shapefiles are uploaded in the Gold Standard Registry account.	
Relevant CAR/FAR/OBS	CAR 06/18 and CAR 07/18.	
Status of CAR/FAR/OBS	CAR 06/18 and CAR 07/18 are CLOSED. FAR 01/18 is created.	
Conformance	Yes ☒	No ☐

Requirement	3. The project area boundary and the planting area are clearly identified in the field.	
Audit Findings	The project boundary and the plantation area boundaries were observed during the field visit and boundaries were clearly visible for all sites.	
Relevant CAR/FAR/OBS	NA	
Status of CAR/FAR/OBS	NA	
Conformance	Yes ☒	No ☐

SECTION 3. SUSTAINABILITY REQUIREMENTS

Requirement	3.1 Do-No-Harm Assessment – assess whether the project had used the correct template 'Do-No-Harm Assessment' and updated information for Performance Certification and New Area Certification.
Audit Findings	The project owner has used the correct template 'Do-No-Harm' and updated information for Performance Certification and New Area Certification. The project owner presented evidence that a search through the Department of Aboriginal Affairs ensured that new project areas did not contain any site with legal rights and customary rights of indigenous people and local communities as

	well as sites of special significance to them. All these areas are freehold and owned by Auscarbon Pty Ltd. To address the CARs 09/18 and 11/18, the risk ratings to the non-relevant requirements 3, 4 and 11 were omitted. The project owner submitted a record of induction and training for 2018 <*Induction and Training 2018 Record.xlsx*> to the Auditor. This record provides the name of trainee, operational area, induction procedure, training types and dates. The auditor understood that Employee Induction Procedure, Safe Operating Procedures and general work safety procedures documents are in draft version. The project owner has stated that the induction of the current employees will commence soon after finalizing these documents and will be completed by the end of August 2018. The missing attachments referred to in the template were submitted to the auditor. There is no change in regard to environmental requirements from the last year's Performance Certification and the same approaches have been taken for the new areas. Since the project owner appropriately addressed all CARs raised to comply with this requirement, all relevant CARs are closed. A FAR 02/18 is created to ensure that the project owner organizes the induction program for all staff after finalization of the document in August 2018.	
Relevant CAR/FAR/OBS	CAR 09/18; CAR 10/18; CAR 11/18; CAR 12/18; CAR 13/18 and CAR 14/18	
Status of CAR/FAR/OBS	All CARs are CLOSED. A FAR 02/18 is created.	
Conformance	Yes ☒	No ☐

Requirement	3.2 Local Stakeholder Consultation (LSC) – assess whether the project had used the correct template 'Local Stakeholder Consultation' as per the 'A/R Guidelines – LSC' for New Area Certification.
Audit Findings	The project owner has used the correct template 'Local Stakeholder Consultation' for New Area Certification. The Local Stakeholder Consultation (LSC) was organized at Morawa Town and Perenjori Town on the same day. The auditor was concerned by the low participation of stakeholders and raised this in the stakeholder meetings during the field visit. The CEO of the Shire of Perenjori acknowledged that people did not come to the meeting due to the lack of interest, as there were no issues to be concerned about the project. There was a good participation in the previous LSC where the local people acquired an understanding of the project. To achieve around 10 participants in the future LSC, the project owner has identified seven steps. The auditor acknowledged the strategy of direct communication with all stakeholder categories should help to increase numbers of participants in the future LSC. The audit process confirms that information in the template document is accurate and meets the requirement of section 3.2 GS A/R Requirements v 0.9. (Road

	Test). The relevant CAR is closed. However, FAR 03/18 is created to verify that the project owner has followed the seven steps for organizing future LSC for Initial or New Area Certification.	
Relevant CAR/FAR/OBS	CAR 15/18	
Status of CAR/FAR/OBS	CAR 15/18 is CLOSED. A FAR 03/18 is created.	
Conformance	Yes ☒	No ☐

Requirement	3.3 Input & Grievance Mechanism – assess whether the project had included the list of inputs and grievances as a part of the annual reporting process for the Performance Certification since the last certification.	
Audit Findings	The template 'Input & Grievance Mechanism' reported a dispute case with a former employee in February 2018. The issue was successfully resolved through settlement agreement and payment to the employee. To address CAR 16/18, the project owner added the issue raised during the LSC at Morawa Town on involving the students of Morawa Agricultural School in the project. The President of the Shire of Morawa also raised the same issue. These issues were included in the list of inputs and grievances with a clear action plan, responsible person and the timeframe to resolve the issues. The template 'Input & Grievance Mechanism' has been updated with all cases of input and grievance since the last Certification. Hence, the auditor confirms that the project is in compliance with this requirement on section 3.3 GS A/R Requirements v 0.9. (Road Test).	
Relevant CAR/FAR/OBS	CAR 16/18	
Status of CAR/FAR/OBS	CAR 16/18 is CLOSED.	
Conformance	Yes ☒	No ☐

Requirement	3.4 Sustainability Monitoring Plan – assess whether the project had used the correct template 'Sustainability Monitoring Plan' for Performance Certification and New Area Certification and provided information on monitoring of the parameters.
Audit Findings	The template <Sustainability Monitoring Plan> identified 8 indicators to be monitored by the project owner. The Water Quality Monitoring Plan and Biodiversity Monitoring Plan have been developed and referenced in the relevant section of the document. The monitoring of soil salinity is scheduled for every five years and evidence was provided for monitoring of indicators

	for quality of employment, human and institutional capacity. The next Performance Certification shall confirm that water quality and biodiversity have been monitored as per the monitoring plans.	
Relevant CAR/FAR/OBS	CAR 17/18, CAR 18/18, CAR 19/18, CAR 30/18, CAR 31/18, CAR 32/18	
Status of CAR/FAR/OBS	All CARs are CLOSED.	
Conformance	Yes ☒	No ☐

Requirement	3.5 Legal Rights – assess whether the project had used the correct template 'Project Participants and Secured Titles' and updated information for Performance Certification and New Area Certification.	
Audit Findings	The project owner submitted an updated template with new information of the New Areas and Performance Certification areas *<3.5 GS Project Participants AUSCARBON 2018 v240518.docx>*. The new information on the new areas was updated matching the legal status of these properties. The evidence provided to the auditor demonstrated that the template *<3.5 GS Project Participants AUSCARBON 2018 v240518.docx>* had accurate information as per the requirement of section 3.5 GS A/R Requirements v 0.9. (Road Test).	
Relevant CAR/FAR/OBS	CAR 20/18 and CAR 21/18	
Status of CAR/FAR/OBS	Both CARs are CLOSED.	
Conformance	Yes ☒	No ☐

Requirement	3.6 Risk Register – assess whether the project had used the correct template 'Risk Register' and updated information for Performance Certification and New Area Certification and provided information on monitoring of the parameters.
Audit Findings	The project owner submitted template *<GS Risk Register AUSCARBON v-010618.docx>* with information for Performance Certification and new information for New Area Certification. The project had accounted for all 12 risk topics and provided a risk score and mitigation measures. For the 2018 update, the project owner had clearly written 'April 2018 update' and revised the Sheep grazing section with new information following a response to CAR 23/18. Hence, the auditor confirms that the project owner had used a correct template and provided accurate information.

Relevant CAR/FAR/OBS	CAR 22/18, CAR 23/18 and CAR 33/18	
Status of CAR/FAR/OBS	CAR 22/18 and CAR 33/18 are CLOSED.	
Conformance	Yes ☒	No ☐

SECTION 4. ADDITIONALITY REQUIREMENTS

Requirement	4.1 Additionality – assess whether the project had used the correct template 'Additionality' and provided documentation for New Area Certification.	
Audit Findings	The project owner used option 1 for demonstrating additionality for the new areas. This option 1 had been previously used for meeting the additionality requirement of the other project areas in the Initial Certification. The template 'Additionality' described the alternative land use scenarios and analyzed the barriers for implementing these scenarios. The simple cost analysis method was used for investment analysis. Hence, the auditor confirms that the project owner had used a correct template and option, and demonstrated additionality in conformance with requirement 4.1 GS A/R Requirements v 0.9. (Road Test).	
Relevant CAR/FAR/OBS	NA	
Status of CAR/FAR/OBS	NA	
Conformance	Yes ☒	No ☐

SECTION 5. METHODOLOGY REQUIREMENTS

Requirement	5.1 Applicability – assess whether the project had used the correct template 'Applicability' and provided new information for New Area Certification.
Audit Findings	The project owner submitted template <*5.1-Applicability NEW - 270318.docx*> with information for New Area Certification. The review of the documents, maps and field visit confirmed that the new areas meet the applicability criteria for an A/R project as per requirement 5.1 GS A/R Requirements v 0.9. (Road Test).
Relevant CAR/FAR/OBS	NA
Status of CAR/FAR/OBS	NA

Conformance	Yes ☒	No ☐

Requirement	5.2 Conversion Procedure – assess whether the project had added new information for New Area Certification.	
Audit Findings	The conversion procedures and factors have not been changed for the Performance Certification from the last audit in conformance with requirement 5.2 GS A/R Requirements v 0.9. (Road Test). Since the new areas are located in the same region as the Performance Certification areas with similar vegetation composition and site conditions, the project owner appropriately applied the same conversion procedures and factors for the new areas. Hence, the project is in conformance with the requirement 5.2 GS A/R Requirements v 0.9. (Road Test).	
Relevant CAR/FAR/OBS	NA	
Status of CAR/FAR/OBS	NA	
Conformance	Yes ☒	No ☐

Requirement	5.3 Calculation of CO_2-certificates – assess whether the project had used the correct formula for calculating CO_2-certificates for each Modelling Unit.	
Audit Findings	The project owner calculated CO2-certificates for each Modelling Unit by accurately applying the formula in conformance with requirement 5.3 GS A/R Requirements v 0.9. (Road Test). The CO_2-Fixation per hectare was estimated for each Modelling Unit based on the aboveground biomass from the forest inventory and applying the root:shoot ratio for the belowground biomass. The project owner estimated the CO2-certificates by subtracting the emissions from baseline, leakage and other sources from CO2-Fixation. The total CO2-certificates for the Modelling Unit was calculated by multiplying the product by the Modelling Unit area (hectares). The auditor checked the calculation of the CO2-certificate for each Modelling Unit in <*Calculation CO2e Auscarbon All Properties 2018 - Final 110618.xls*> and confirmed that the project has accurately applied the formula and calculated CO_2-certificates for each Modelling Unit as per the requirement 5.3 GS A/R Requirements v 0.9. (Road Test).	
Relevant CAR/FAR/OBS	NA	
Status of CAR/FAR/OBS	NA	
Conformance	Yes ☒	No ☐

Requirement	5.4 Other Emissions – assess whether the project had identified any emission sources for other emissions and appropriately accounted for them in the calculation of CO_2-certificates.
Audit Findings	The project owner calculated other emissions due to nitrogen content in the fertilizer used in the project area. The emissions from nitrogen were estimated to be 0.0041 tCO_{2-e} per hectare by multiplying the CO_{2-e} emission factor for nitrogen by the quantity of nitrogen in the fertilizer per hectare. The emission factor for nitrogen of 0.005 tCO_{2-e} per kilogram was applied as stated in section 5.4 5.3 GS A/R Requirements v 0.9. (Road Test). The auditor checked the calculation of the CO2-certificates for each Modelling Unit in <*Calculation CO2e Auscarbon All Properties 2018 - Final 110618.xls*> and confirmed that the project has accurately accounted for other emissions as per the requirement 5.4 GS A/R Requirements v 0.9. (Road Test).
Relevant CAR/FAR/OBS	NA
Status of CAR/FAR/OBS	NA
Conformance	Yes ☒ No ☐

Requirement	5.5 Baseline – assess whether the project had used the correct template 'Baseline' and updated it with new information for New Area Certification.
Audit Findings	The project owner used the template 'Baseline' for Performance Certification and stated that the baseline was unchanged for the new areas. The project calculated the carbon stock in the baseline equivalent to 1.4467 tCO_{2-e} per hectare by using the national value of 0.5 tdm per hectare after 12 months of harvest or grazing, root:shoot ratio of 1 and carbon fraction of 0.4 (GS default). The auditor checked the calculation of the CO2-certificates for each Modelling Unit in <*Calculation CO2e Auscarbon All Properties 2018 - Final 110618.xls*> and confirmed that the project has accurately accounted for the baseline as per the requirement 5.5 GS A/R Requirements v 0.9. (Road Test).
Relevant CAR/FAR/OBS	CAR 34/18
Status of CAR/FAR/OBS	CAR 34/18 is CLOSED.
Conformance	Yes ☒ No ☐

Requirement	5.6 Leakage – assess whether the project had used the correct template 'Leakage' and updated it with new information for New Area Certification.
Audit Findings	The project owner used template 'Leakage' <*Auscarbon Leakage - updated - 010618.doc*> for Performance Certification and stated that there was no change in the leakage situation in the new areas. The project had considered all four leakage areas and justified that there was no leakage to be accounted from all four categories. Thus the project has demonstrated conformance with the requirement 5.6 GS A/R Requirements v 0.9. (Road Test) for leakage accounting.
Relevant CAR/FAR/OBS	CAR 24/18, CAR 35/18
Status of CAR/FAR/OBS	CAR 24/18 and CAR 35/18 are CLOSED.
Conformance	Yes ☒ No ☐

Requirement	5.7 CO_2-Fixation – assess whether the project had updated information in the correct template 'CO_2-Fixation' based on information from the forest inventory.
Audit Findings	The project owner used template 'CO_2-Fixation' for the Performance Certification area. The auditor reviewed forest inventory data and checked the application of correct allometric biomass equations for single species or groups of species for estimation of aboveground biomass. For belowground biomass, the project used the same value of root:shoot ratio of 0.33 as applied for Performance Certification in 2017. The project changed the root:shoot ratio of 0.2 (Gold Standard Default) to 0.33 based on their research on the relationship between the aboveground and belowground biomass in the project area. The auditor observed some tree remains and excavation sites during the field visit. The project had not been changed in the 'Growth Model' since it was applied in the Initial Certification in 2015. The long-term CO_2-Fixation of 275,829 tCO_{2-e} was estimated from the eligible project area of 8,111 hectares under this Performance Certification. The template 'CO_2-Fixation' presented accurate and consistent information on each Modelling Unit as confirmed by checking the sample plot data, estimation of biomass and precision level. In the case of Terra Grata 2011 and Bowgada 2011, the precision level exceeded the 20% threshold by 16.75% and deducted 211.91 tCO_{2-e} from the CO_{2-e}-Fixation to compensate for the sampling error above the threshold. Thus, the project resulted in a total CO_2-Fixaton of 129,704 tCO_{2-e}. After deducting the CO_{2-e}-certificates issued in the past Performance Certifications, this project generated verified CO_{2-e}-certificates of 62,671 tCO_{2-e} in this reporting period (1st April 2017 – 30th April 2018).

Relevant CAR/FAR/OBS	CAR 25/18, CAR 26/18, CAR 27/18, CAR 28/18, CAR 29/18, CAR 36/18	
Status of CAR/FAR/OBS	All CARs are CLOSED.	
Conformance	Yes ☒	No ☐

SECTION 6. CARBON PERFORMANCE REQUIREMENTS

Requirement	6.1 Carbon Performance – assess whether the project had used the correct template 'Carbon Performance' for Performance Certification.	
Audit Findings	The project owner used the template 'Carbon Performance' for the Performance Certification area. The description of a shortfall of the project was revised in response to CAR 37/18. It identified a shortfall of 146,125 $tCO_{2\text{-}e}$ between the actual carbon stock (verified $CO_{2\text{-}e}$) and the projected carbon stock (validated $CO_{2\text{-}e}$). The project still has two years to make up the shortfall carbon and has proposed to undertake supplemental planting to increase carbon stock and is considering acquiring additional credits outside the project. The project also intends to review the growth model in 2018/19. Information provided in the template satisfies the requirement 6.1 GS A/R Requirements v 0.9. (Road Test).	
Relevant CAR/FAR/OBS	CAR 37/18	
Status of CAR/FAR/OBS	CAR 37/18 is CLOSED. FAR 05/18 is created	
Conformance	Yes ☒	No ☐

4.2 Forward Action Requests

4.2.1 Conformance with FARs issued during the Initial, Performance and New Areas Certification audit dated May 2017

FARs raised by the 2017 Initial, Performance and New Areas Certification are dealt with below.

FAR #	FAR 01/17
Reference:	Section 2.1 (l), 5.6 and 5.3 Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	FAR 01/17: Verifications in future to assess leakage effects due to methane emissions if any from the sheep grazing programme.
Auditor's Action	The auditor notes that emissions due to sheep grazing in

regarding this FAR	the project area were calculated by the Project Owner and deducted from the total CO2 Fixation. As the sheep grazing is occurring within the project boundary and not affecting tree biomass it does not conform to the definition of leakage in 5.6 of the GS A/R Requirements v 0.9. Nor do they qualify as 'Other Emissions' as per section 5.3 Calculation of CO2-certification. The auditors have sought clarification from the Gold Standard on the correct accounting of emissions from sheep grazing in this Project. CAR 29/18 relates to the accounting for sheep emissions from methane in the calculation of CO2e for the project. (Note that CAR 23/18 and CAR 33/18 relate to the sheep grazing practices.)
Status of this FAR	FAR 01/17 is CLOSED and CAR 29/18 is created

FAR #	FAR 02/17
Reference:	Section 3.1 15. Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	FAR 02/17: Procedures or Processes for updating changes and making operational staff aware of changes in policies were not provided though induction policies and regular training were provided. FAR 02/17 is created to verify that the procedures are in place and are implemented accordingly.
Auditor's Action regarding this FAR	CAR 13/18 is created to address this FAR.
Status of this FAR	FAR 02/17 is CLOSED and CAR 13/18 is created.

FAR #	FAR 03/17
Reference:	6.1 Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	FAR 03/17: As detailed in the findings for evaluation of evidence for CARs 03/16 & 16/16, the project has found that based on their 2016 forest inventory the actual carbon stocking on the project representing the ex post GHG emission reductions and verified CO2 Certificates was lower than the projected carbon stocking representing the expected ex ante GHG emission reductions and validated CO2 Certificates. The requirements of section 6.1.3 in the GS AR requirements apply, and "the project owner shall demonstrate to the Gold Standard Secretariat how the project will realistically recover appropriate levels of carbon stocks to comply with requirement 1" (6.1.1). FAR 03/17: As the PP has indicated that ongoing actions would continue towards resolving the issue within the 5 year timeframe, the same to be assessed during next verification, if applicable.
Auditor's Action regarding this FAR	The auditor observed that the Project Owner has committed to respond to Gold Standard within the 5 year time frame from 2016.
Status of this FAR	FAR 03/17 is CLOSED and FAR 05/18 is created.

4.2.2 New OBS and FARs issued as a result of this Performance and New Areas Certification audit

The audit findings resulted in the creation of the following Observation (OBS) and Forward Action Requests (FARs) that the project owner shall resolve in the next Performance Certification/New Area Certification.

OBS #	OBS 01/18
Reference:	Section 5.7, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	The Project owner should confirm that the use of 3-D digital aerial photography for forest inventory is in compliance with the Gold Standard's forest inventory guidelines.

FAR #	FAR 01/18
Reference:	Section 2.1, 2(a) to (i) Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	The Project owner shall prepare shapefiles with all the elements in the Requirement 2 (a) to (i) of Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test) and upload to the Gold Standard Registry account.

FAR #	FAR 02/18
Reference:	Section 3.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	The project owner shall organize the induction program for all staff after finalization of the documents Employee Induction Procedure, Safe Operating Procedures and general work safety procedures documents.

FAR #	FAR 03/18
Reference:	Section 3.2, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	The project owner shall apply the seven steps for organizing future LSC for Initial or New Area Certification.

FAR #	FAR 04/18
Reference:	Section 3.2, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	The project owner shall communicate with Morawa Agricultural College to conduct student awareness and offer student work experience.

FAR #	FAR 05/18
Reference:	Section 3.2, Gold Standard Afforestation/Reforestation (GS

	A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	The requirements of section 6.1.3 in the GS AR requirements apply, and "the project owner shall demonstrate to the Gold Standard Secretariat how the project will realistically recover appropriate levels of carbon stocks to comply with requirement 1" (6.1.1) within the 5 year time frame from 2016.

5. Audit Conclusion

The audit process (refer to section 3) applied to Australian Yarra Yarra Biodiversity Project located in Western Australia demonstrated overall compliance with the Gold Standard for A/R Requirements v 0.9 (Road Test), based on the evidence from the submitted template and supporting documents. The project owner successfully resolved all 37 corrective action requests (CAR) issued in the audit process. As a result, this audit concludes a reasonable assurance in regards to the implementation of the A/R project activities as per the Gold Standard and confirm verification of CO_2-Fixation since the project start date as below:

Verified $CO_{2\text{-}e}$-Fixation (Ex-post)	**Long-term $CO_{2\text{-}e}$-Fixation (based on growth Model (Ex-ante)**
62,671 $tCO_{2\text{-}e}$ (net)	275,829 $tCO_{2\text{-}e}$

Hence, the project has generated a total verified CO2-e-Fixation of 62,671 tCO2-e in this reporting period from 1st April 2017 to 30th April 2018 without deducting the Gold Standard Compliance Buffer. This was obtained by subtracting the verified CO2-e-Fixation of 66,820.4 tCO2-e until 31st March 2017 from 129,704 tCO2-e (net). The previous two Performance Certifications were conducted by Rainforest Alliance (USA) in April 2016 and EPIC Sustainability Services Pty Ltd (India) in May 2017.

Annex 1:

A summary of the eligible project areas for Performance Certification and New Area Certification.

1. Performance Certification			
Property Name	**Modelling Unit (MU)**	**Project Area, Hectares**	**Eligible Area, Hectares**
Hillview	HV 2010	640.31	630.13
Terra Grata	TG 2010	800.35	798.45
	TG 2011	153.37	108.26
Canna (Tomora)	CA 2008	2,379.06	2,273.52
Pine Ridge	PR 2009	2,334.21	2,221.75
	PR 2010	456.3	452.82
Bowgada Hills	BH 2009	481.39	402.34
	BH 2010	810.65	810.65
	BH 2011	78.83	8.69
Preston Waters	PW 2012	404.68	404.68
Total Area, Hectares		**8,539.15**	**8,111.29**
2.New Area Certification			
Hughes Block	HB 2017	264.3	264.3
Colganatta	CG 2017	552.59	552.59
Mulloncoola	ML 2017	820.59	820.59
Total Area, Hectares		**1637.48**	**1637.48**

Annex 2:

List of project documents submitted by the project owner for desktop review and date of submission

Project documents submitted on 19 March 2018

3.1 Do No Harm March 2018 (NEW and PERFORMANCE).docx

3.5 GS Project Participants Secured Titles NEW AREAS March 2018.docx

Auscarbon location map_A4 as 2018.pdf

Auscarbon Pty Ltd ASIC doc.bin

Colganatta P2016 and P2017 map_180319_no_aerial_filled.pdf

Colganatta P2016 shapefile.zip

Colganatta P2017 Shapefile.zip

GS Auscarbon Key Project Info NEW AREAS 190318.docx

GS Risk Register NEW AREAS Auscarbon March 2018.docx

Hughes P2016 and P2017 map_180319_no aerial.pdf

Hughes P2016 shapefile.zip

Hughes P2017 shapefile.zip

Mulloncoola 2017 map_180317_no aerial.pdf
Mulloncoola P2017 shapefile.zip

Project documents submitted on 29 March 2018

3.2-Template-Local-Stakeholder-Consultation (NEW AREA) 290318 (2).docx

4.1 GS Additionality Auscarbon NEW AREA 270318.docx

1803_20 LSC Presentation.pptx

1803_23 Meeting MINUTES - Local Stakeholder Engagement - Morawa.docx

1803_23 Meeting MINUTES - Local Stakeholder Engagement - Perenjori.docx

AC Carbon Analysis 2018.xlsx

Applicability NEW - 270318.docx

Auscarbon Leakage - NEW AREA - 290318.doc

GS Additionality Auscarbon 270318.docx

GS Baseline NEW 2018 280318.docx

LSC Stakeholder SD Dept PIRD Perenjori 230318.docx

Other-Emissions- Auscarbon NEW AREA Cert 2018 - 270318.docx
Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx

Project documents submitted on 27 April 2018

3.1 Do No Harm March 2018 (NEW and PERFORMANCE).docx

3.5 GS Project Participants Performance v200418.docx

Colganatta P2016 shapefile

Colganatta P2016 shapefile (1).zip

GS Grievances Doc - Auscarbon - Performance Certification - 240418.docx

GS Risk Register PERFORMANCE Auscarbon v-200418.docx

Hughes P2016 shapefile

Hughes P2016 shapefile (1).zip

Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx

Other-Emissions- Auscarbon Performance Cert 2018 - 260418.docx
Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318-in Audit Pack 2.docx

Project documents submitted on 1 May 2018

Annual Report 2018 GS Template.pdf

Auscarbon 2018 Inventory Results - 010518.xlsx

Calculation CO2e Auscarbon All Properties 2018 - Final 010518.xls

Carbon Performance Cert -Auscarbon - 010518.docx

CO2-Fixation - Auscarbon 2017 - 010518.docx

Inventory Procedure 2018 (1).docx

Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v010518 (2).docx
SheepGreenhouseV7-1 260418 (1).xlsx

Project documents submitted on 15 May 2018

2017 Establishment Information-20180515T060631Z-001.zip

Administration OH_S

Shapefiles Older Properties

Shire Docs-20180515T131130Z-001.zip

Technical Reports-20180515T131208Z-001.zip

2016-17 Field Data Sumary v-290317.xlsx

2016-17 Sample Points (gross).xlsx

April 2018 Inventory Sample Points - GPS.xlsx

Auscarbon 2018 Inventory Results - 010518.xlsx

Auscarbon Inventory Procedure - v3-2016-Revised March 2017.docx

Auscarbon Inventory Results 2018 -v010518.docx

Auscarbon Pty Ltd 2018 Inventory Information.docx

Bowgada

Bowgada_127_PSP_inventory_map_180502.pdf

GS3039 Inventory Apr 2018_overview map.pdf

Hill View_127_PSP_inventory_map_180502.pdf

Hillview

Inventory March 2016 Sampling Data.xlsx

Inventory Procedure April 2018.docx

Pine Ridge April 18

Pine Ridge_127_PSP_inventory_map_180502.pdf

Preston April 2018

Preston_127_PSP_inventory_map_180502.pdf

Terra Grata

Terra Grata_127_PSP_inventory_map_180502.pdf

Tomora April 18

Tomora_127_PSP_inventory_map_180502.pdf

Winrock_SamplePlot_Calculator_AC Sampling April 2018 - RUN.xlsx

Project documents submitted on 25 May 2018

3.1 Do No Harm 2018 (NEW and PERFORMANCE) v240518.docx

3.5 GS Project Participants AUSCARBON 2018 v240518.docx

All Plots Data 2018
Attachment 2.1 Key Project Information - Project area summary v2.pdf
Auscarbon GS initial cert 11June15.pdf
Auscarbon Leakage - NEW AREA - 240518.doc
Auscarbon Pty Ltd 2018 Inventory Information - 250518.docx
Biodiversity Monitoring Plan May 2018.docx
Calculation CO2e Auscarbon All Properties 2018 - Update 250518.xls
CAR 08/18
CAR 14/18
GS Grievances Doc - Auscarbon - Performance Certification - 240518.docx
GS Risk Register AUSCARBON v-240518.docx
Induction and Training 2018 Record.xlsx
Key Project Info - ALL PROPERTIES - Auscarbon 2018 - 230518.docx
NAS Appraisal Procedure 2012 v230518.docx
Water Quality Monitoring Plan May 2018.docx

Project document submitted on 03-05 June 2018
Auscarbon Leakage - updated - 010618.doc
Calculation CO2e Auscarbon All Properties 2018 - Updated 010618.xls
Carbon Performance Cert -Auscarbon - 010618.docx
CO2-Fixation - Auscarbon 2018 - Updated - 010618.docx
GS Baseline Auscarbon Properties 2018 010618.docx
GS Risk Register AUSCARBON v-010618.docx
Key Project Info - ALL PROPERTIES - Auscarbon 2018 - 010618.docx
List_of_uncorrected_errors_1June2018_R_2.0 - 030618.docx
Sustainability Monitoring Plan - Auscarbon - All Areas - 010618.docx
Calculation CO2e Auscarbon All Properties 2018 - Updated 050618.xls
Carbon Performance Cert -Auscarbon - 050618.docx
CO2-Fixation - Auscarbon 2018 - Updated - 050618.docx
Key Project Info - ALL PROPERTIES - Auscarbon 2018 - 050618.docx

Project documents submitted on 11 June 2018
Calculation CO2e Auscarbon All Properties 2018 - Final 110618.xls
CO2-Fixation - Auscarbon 2018 - Final - 110618.docx
Key Project Info - ALL PROPERTIES - Auscarbon 2018 - 110618.docx

Annex 3: Field Program

Dr. Sunil Sharma, Pangolin Associates
6th to 12th May 2018 (Final Sequence Updated)

Date and Day	Inspection Sites	Who Meeting	Activities
Sunday 6th May	Metro Hotel, South Perth	Taxi to Hotel Geoff McArthur	Dinner approx. 6.30pm
Monday 7th May	Auscarbon Head Office (Cottesloe)	Geoff McArthur Denis Watson CEO Kent Broad (Business Mgr) Ray Wilson (Marketing Mgr) Other Management Staff	Collect from Hotel 8.00 am Management Staff meeting 8.30 am Company Introductions Gold Standard documentation Corporate documentation Drive to Farms (leave 12.00 – travel 5 hours) Accommodation Bowgada farm house
Tuesday 8th May	Perenjori Shire Yarra/Yarra Catchment Group. Auscarbon Property inspection	Ms Ally Mills (CEO) Ms Jude Sutherland (LCO)	3.30 pm - 1 hour meeting 10.00 am - 1 hour meeting Balance of day property inspection • Pine Ridge • Bowgada Accommodation Bowgada House

Wednesday 9th May	Morawa Shire CWA Auscarbon Property inspection	Mr Chris Linnel (CEO) Ms Shelly Buist (cancelled) Possible farmer(s) meet	9.00 am – 1 hour meeting 10.00 an – No meeting Balance of day – property inspection • Terra Grata • Hillview • Tomora (part) Accommodation Bowgada House
Thursday 10th May	Canna Auscarbon Property inspection	Auscarbon field personnel Possible farmer(s) meet	Balance of day – property inspection • Tomora (part) • Colganatta • Preston Waters • Mulloncoola Casual meeting with farmer (Rod Butler) and local indigenous person (Clinton Hansen) – no formal interviews. Accommodation Bowgada House
Friday 11th May	Auscarbon Property inspection (if necessary)		Property inspection – if necessary • Hughes Block Drive to Perth (5 hours) Accommodation = Metro Hotel, South Perth
Saturday 12th May	Auscarbon Cottesloe Office	Geoff McArthur Denis Watson Kent Broad	Collect from Hotel 8.00 am 8.30 am office – report preparation/ summary 10.30 am present draft key points to Auscarbon Management 1.00 pm Leave for Airport (with Geoff McArthur) 3.10 pm flight out

Annex 4:

List of uncorrected errors to be addressed R 1.0 (21 May 2018)

Project Name: Yarra Yarra Biodiversity Project
Gold Standard Registry ID: GS-3039
Project owner: Auscarbon Pty Limited, Western Australia
Scope: New Area Certification and Performance Certification

The Audit Team has identified the following non-compliance issues based on the desk review of the project documents, the field visit of the project area and the interviews with the project staff and stakeholders. The Project owner shall address these non-compliance issues by providing further clarification and/or additional documents and up-date the relevant project document in track change mode (if required). Please note that all CARs must be closed for Performance Certification whereas OBS are optional. If a CAR or OBS is changed to FAR, the Project owner shall address these in the next certification.

1. Corrective Action Requests (CAR)

CAR #:	CAR 01/18
Occurrence (Document name, Requirement and Page):	*GS Auscarbon Key Project Info NEW AREAS 190318.docx,* Entire document
Reference:	Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The Project owner has used a separate the Key Project Information template for the new areas. According to Section 2.1 of the GS A/R Requirement v0.9, the existing version of the template shall be used.	
Suggested action required:	
The Project owner shall update the existing version of the template 'Key Project Information' (*Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx*) submitted to the Auditor. The name of the updated 'Key Project Information' should be changed to reflect the entire project.	
Project owner's response:	
1. **Previously provided GS Template document "Key Project Information – New Area – 190318" is now withdrawn.** 2. **The GS Template "Key Project Information – ALL PROPERTIES – Auscarbon 2018 - 230518" now combines information on all property areas.**	
Additional documents provided by the Project owner:	
"Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518"	
Auditor's review of the PO's response:	
The project owner has provided an updated template for New Area Certification and Performance Certification as required by the section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test).	
Conclusion	The project owner provided a single updated template 'Key Project Information, this CAR 01/18 is considered CLOSED.

CAR #:	CAR 02/18
Occurrence (Document name, Requirement and Page):	*Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx,* Entire document.
Reference:	Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The Project owner has submitted 17 pages updated template 'Key Project Information' for the Performance Certification. A 9-pages separate template 'Key Project Information' used for New Area Certification (refer to CAR 01/18). The template 'Key Project Information' aims to provide general information on the project in a short document not exceeding 5 pages as per Section 2.1 of GA A/R Requirement Version 0.9. However, the existing 'Key Project Information' document shall be updated with new information for Performance Certification and New Area Certification.	
Suggested action required:	
The Project owner shall update the existing 'Key Project Information' (*Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx*) to include new areas and reduce the size of the document not exceeding 5 pages. The document (*Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx*) can be substantially reduced by only providing general information to the Requirements 1 (a) to (f) on the project and any update in a section. For example, for the Requirement 1 (f), the response should include a general statement on any risk of change to the project area (during the crediting period). It does not require any detail.	
Project owner's response:	
GS Template document "Key Project Information – ALL PROPERTIES – Auscarbon 2018 – 230518" has been reduced in size through deletion of redundant 2016 and 2017 information and other document edits including the alteration of some sections associated with CARs 3/18, 4/18, 5/18, 6/18, 7/18 and 8/18.	
Additional documents provided by the Project owner:	
"Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518"	
Auditor's review of the PO's response:	
The project owner had deleted all non-relevant and redundant information, which substantially reduced the 19 pages document to 9 pages. We acknowledge that the template could not be reduced to the size limit of 5 pages due to extensive project area and activities.	
Conclusion	Since the project owner has taken a reasonable effort to reduce the size of the document by removing redundant and non-relevant information, this CAR 02/18 is considered CLOSED.

CAR #:	CAR 03/18
Occurrence (Document name, Requirement and Page):	*Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx,* Requirement 1 (c), Page 2
Reference:	Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
In a response to the Requirement 1 (c), the Project owner mentioned the two Shires where the project area is located and identified agriculture as a major occupation of the people in the area. Since Auscarbon Pty Ltd owns the Project Area and is undertaking afforestation and reforestation activities there is no direct involvement of local communities. Hence, the statement against the requirement 1 (c) does not appear to be relevant to this project.	
Suggested action required:	
The response to the Requirement 1 (c) shall be updated with the factual information.	
Project owner's response:	

GS Template "Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518" has been amended to reflect that there has been no formal community involvement in the Project
Additional documents provided by the Project owner:
Auditor's review of the PO's response:
The project owner acknowledged that there is no formal involvement of communities in the project and updated the response to the requirement 2.1 (c).

Conclusion	The project owner updated template 'Key Project Information' with an accurate information for 2.1 (c), this CAR 03/18 is considered CLOSED.

CAR #:	CAR 04/18
Occurrence (Document name, Requirement and Page):	*Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx,* Requirement 1 (e), Pages 3-6
Reference:	Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
In a response to the Requirement 1 (e), the data on the Project Area and Planting Areas is repeatedly presented in the four tables. To comply with the page limit of maximum 5 pages to the template 'Key Project Information', the Project Area and Planting Areas can be presented in a summary table and an update of these data in the reporting period.	
Suggested action required:	
The Project owner is requested to avoid redundancy of data in these tables by presenting a summary table with the Project Area and Planting Areas and any update in the reporting period.	
Project owner's response:	
GS Template "Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518" has been amended by the removal of previous audit information.	
Additional documents provided by the Project owner:	
"Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518"	
Auditor's review of the PO's response:	
The redundant tables had been replaced by a single updated table for the size of the project area and the planting areas for the requirement 2.1 (e).	
Conclusion	The project owner updated template 'Key Project Information' with a single table for 2.1 (e), this CAR 04/18 is considered CLOSED.

CAR #:	CAR 05/18
Occurrence (Document name, Requirement and Page):	*Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx,* Requirement 1 (p), Page 12
Reference:	Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
In a response to the Requirement 1 (p), it is stated that Auscarbon Pty Ltd owns the properties or has acquired legal right for the project activities and has been providing the finance for the project activities since 2008. From a discussion on the financial structure of the company with the Chief Financial Officer, we understood that Auscarbon Pty Ltd is sourcing finance from other entities to fund the project activities. Hence, the statement in Key Project Information shall be updated regarding the financial structure.	
Suggested action required:	
The Project owner is requested to update the response to the Requirement 1 (p) with a list of entities	

providing finance to Auscarbon Pty Ltd to undertake the project activities.	
Project owner's response:	
Finance has been provided to Auscarbon, directly and via its wholly-owned subsidiaries (AC-Pine Ridge Pty Ltd, AC-Midwest Pty Ltd and AC-Central West Pty Ltd) since operational commencement in 2008 by the following entities: **1. Canna Joint Venture (Tomora property) in 2008** **2. Pine Ridge Joint Venture (Pine Ridge Property) in 2009** **3. ACTEW Corporation Limited (now ICON Water Limited) in 2010 (Hillview, Bowgada Hills and Terra Grata properties)** **4. Preston Waters Joint Venture (Preston Waters) in 2011** **5. Landmark Operations Ltd (Mulloncoola and Colganatta properties) in 2016/17.** **NOTE: Each Joint Venture is comprised of a group of investors relating to specific projects.** **NOTE: The subsidiary companies are wholly-owned by Auscarbon Pty Ltd.** **Financial documents for YE June 2017 for Auscarbon and the 3 subsidiary companies have been provided to the Auditors on 12th May 2018.**	
Additional documents provided by the Project owner:	
Revised - "Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518"	
Auditor's review of the PO's response:	
The revised information on financial structure clarifies that the project is being financed by Auscarbon Pty Ltd and its wholly-owned subsidiaries as well as joint venture with external organizations.	
Conclusion	The project owner updated template 'Key Project Information' with accurate information for 2.1 (p), this CAR 05/18 is considered CLOSED.

CAR #:	CAR 06/18
Occurrence (Document name, Requirement and Page):	*Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx,* Requirement 2 (c), Page 13
Reference:	Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The Project owner provided shape files of the New Areas and areas for the Performance Certification delineating the entire Project areas in each site. Although the hard copy maps had delineated the planted areas, infrastructure, roads/tracks, the shapefiles did not delineate all the elements as listed in the Requirement 2 (b) to (i). An OBS (OBS 08/16) was raised during the Performance Certification in 2016 regarding the specific requirements for the shapefiles. In the hard copy maps, we noted that the Not Adequately Stocked (NAS) had been excluded from the Planted areas. During the field visit, some of these areas were observed. We understood that a combination of methods and field visit were used to identify and map these areas. A document describing the methodology for identification and mapping of the NAS areas and shapefiles are helpful to validate these areas and field checking.	
Suggested action required:	
The Project owner shall prepare shapefiles with all the elements in the Requirement 2 (a) to (i) of Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test). Regarding NAS area, the methodology shall be documented and the shapefiles of the NAS areas shall be provided.	
Project owner's response:	
1. Shapefiles – The project shapefiles up until 2016 were prepared by an external mapping specialist who is now not in business. Auscarbon currently does not have internal GIS mapping expertise and does not have the capacity to update or modify those shapefiles. **The 2016 and 2017 Project shapefiles have been prepared by a different mapping specialist. There has been no NAS areas allocated over those 2 recent establishment years. The current**	

mapping specialist does have the capacity to update shapefiles and cadastral mapping, and this is scheduled to be completed by the end of October 2018. Once updated those files will be uploaded to the Gold Standard Registry.

Below is a summary of Auscarbon's current base and operational layer shapefiles in respect to the Gold Standard requirements for mapping under 2.1, Requirement 2 (a) to (i):

Gold Standard Mapping Requirement #2	Base Shapefiles	Operational Layer shapefiles (maps)	Comments
(a) Project Area	Yes	Yes	Property initial establishment boundaries
(b) Planting Area	Yes	Yes	Initial establishment boundaries
(c) Eligible Area	Yes	Yes	Equates to established area less NAS areas
(d) Modelling Units	Yes	Yes	Property names and establishment year
(e) Infrastructure	Some (surveyed boundaries, easements)	Yes (buildings, firebreaks, roads)	
(f) Water Bodies	Not specific	Yes	Water channels (defined intermittent rivers & creeks). There are no static water bodies.
(g) Significant Sites	No	Yes	Clearer identification on maps needed (at this stage not totally clear)
(h) Indigenous Communities			There are no indigenous communities on or in proximity to Auscarbon properties
(i) Customary Rights sites			There are no customary rights sites on Auscarbon properties

The pre-2016 establishment shapefiles will be revised/updated before October 2018.

2. **Procedure used to determine Not Adequately Stocked (NAS) areas.**
This was undertaken in 2012 through field appraisal. A small revision took place in 2016. An

explanatory document has been prepared.	
Additional documents provided by the Project owner:	
"NAS Appraisal Procedure 2012 – v 230518"	
Auditor's review of the PO's response:	
The Audit Team acknowledged that the hard copy maps of the project area had most of the elements of the requirement 2 (a) to (i) of Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test). Regarding the shapefiles, the project owner stated that a revision or updating of shapefiles is already assigned to a firm and is due to be completed in October 2018. The project owner provided an updated version of the procedure for delineating 'Not-Adequately-Stocked' in the project area. The project owner's approach to identification and mapping of NAS area is found to be reasonable and appropriate.	
Conclusion	The project owner is undertaking a step toward revising or updating of shapefiles and provided the document on approach to identifying and mapping of NAS areas. Hence, this CAR 06/18 is considered CLOSED. To follow up the shapefiles revision as per the requirement 2 (a) to (i) of Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test), FAR 01/18 is created.

CAR #:	CAR 07/18
Occurrence (Document name, Requirement and Page):	*Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx,*
Reference:	Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The process for Performance Certification and New Area Certification requires to update and upload the shapefiles in its Gold Standard Registry account in accordance to section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test). However, the Gold Standard Registry for the project does not include any shapefiles as per the requirement 2.	
Suggested action required:	
The Project owner shall update and upload shapefiles in its Gold Standard Registry account to comply with this requirement.	
Project owner's response:	
The current shapefiles have now been loaded onto the Gold Standard Registry. **The pre-2016 shapefiles will be amended/updated as stated in CAR 6/18 above and further lodged to the Gold Standard Registry.**	
Additional documents provided by the Project owner:	
Refer to GS Registry	
Auditor's review of the PO's response:	
In response to CAR 07/18, the project owner stated that the current shapefiles had been uploaded to Gold Standard Registry. The auditor confirmed the uploading of the shapefiles. A revised shapefiles for pre-2016 areas will be submitted to Gold Standard Registry following the completion of shapefiles revision due in October 2018.	
Conclusion	Since the shapefiles have been uploaded to Gold Standard Registry, this CAR 07/18 is considered CLOSED. However, FAR 01/18 is created to follow up the uploading of the updated pre-2016 areas.

CAR #:	CAR 08/18
Occurrence (Document name, Requirement and Page):	*Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx*

Reference:	Section 2.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The following attachments mentioned in the document '*Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418 (less Excel).docx*' were not included in the Audit Pack: "Attachment 2.1 – Key Project Information – Project area summary", "Attachment 2.1 Key Project Information - Planting records Canna property", "Attachment 2.1 Key Project Information - Planting records Pine Ridge property", "Attachment 2.1 Key Project Information - Planting records Bowgada Hills property", "Attachment 2.1 Key Project Information - Planting records Hill View property" and "Attachment 2.1 Key Project Information - Planting records Terra Grata property". Since these documents were referenced in the Key Project Information, these documents are required to be submitted as a part of supporting documents for the Key Project Information.	
Suggested action required: The Project owner is requested to provide these supporting documents for the Key Project Information.	
Project owner's response:	
The documents referenced in the CAR 8/18 were within the previously prepared template document ("Key Project Info - PERFORMANCE ALL PROPERTIES - 2018 - v260418") due to the inclusion of information from previous (i.e. 2016 and 2017) audits within the document. The specific referenced documents were made available for the 2016 Auditor and are now held in hard-copy files in the Auscarbon Perth office. E-files have previously been uploaded into a Gold Standard Google Drive (approx. 2017). These files are now made available for current review.	
Additional documents provided by the Project owner:	
Refer to files ex Gold Standard Google Drive – 2.1 Property Reports	
Auditor's review of the PO's response:	
The project owner provided these documents in pdf format.	
Conclusion	Since these documents were provided to the Auditor, this CAR 08/18 is considered CLOSED.

CAR #:	CAR 09 /18
Occurrence (Document name, Requirement and Page):	*3.1 Do No Harm March 2018 (NEW and PERFORMANCE).docx*, Requirements 3 and 4 , Pages 4 and 5
Reference:	Section 3.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The Requirements 3 and 4 are considered not relevant to the project. However, despite not being relevant, the future risk of compliance has been assessed and updated (low for both requirements and information updated in 2016, 2017 and 2018). We understand that there should not be any risk of future compliance where a Requirement is not relevant. The future risk of compliance only applies to a requirement which is relevant to a project. Hence, the responses to these requirements can be omitted.	
Suggested action required:	
The Project owner is requested to update the responses to these requirements.	
Project owner's response:	
The GS template "Do-No-Harm Assessment" document has been amended with omission of comments on Requirements 3 and 4. The document "3.1 Do No Harm March 2018 (NEW and PERFORMANCE)" dated 19 March 2018 should be withdrawn and replaced as indicated below.	
Additional documents provided by the Project owner:	
Replacement document = "3.1 Do No Harm 2018 (NEW and PERFORMANCE) v240518" dated 24 May 2018.	

Auditor's review of the PO's response:	
In the response to this CAR, the project owner omitted the comments on the requirements 3 and 4 in the replacement document <*3.1 Do No Harm 2018 (NEW and PERFORMANCE) v240518.docx*>.	
Conclusion	Since the project owner updated template <*3.1 Do No Harm 2018 (NEW and PERFORMANCE) v240518.docx*> and removed the unnecessary information, this CAR 09/18 is considered CLOSED.

CAR #:	CAR 10/18
Occurrence (Document name, Requirement and Page):	*3.1 Do No Harm March 2018 (NEW and PERFORMANCE).docx*, Requirement 5 , Page 5
Reference:	Section 3.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The Project owner considers that the requirement 5 on sites with significant disputes is not relevant to the Project. However, the Audit Team believes that a substantial site dispute might arise from the indigenous and local people in an instance where they claim a site with an area of Special cultural, ecological, economic, religious or spiritual significance in future. Although the site has not been identified in the heritage survey, other sources of dispute may arise from the local or state authority and the local communities.	
Suggested action required:	
The Project owner is requested to consider this requirement 5 relevant to the Project.	
Project owner's response:	
There are currently no disputes of any kind relating to any portion of Auscarbon's land. **In respect to potential disputes from Indigenous peoples, there are places with formal indigenous Heritage status across the Auscarbon estate – these places range from Protected Sites and Registered Other Sites and Zones. Auscarbon has made searches of all these Sites and is aware of them all – they are all identified within the context of their description and Auscarbon has sought advance clarification from the Department of Indigenous Affairs before undertaking any re-forestation activities.** **In a very broad sense, <u>there is an extremely low risk</u> of any Indigenous people claim over any of these areas on Auscarbon land for the following reasons:** **1. Auscarbon land has freehold land status where Native Title has been formally extinguished;** **2. There is no record of occupation or regular use of these sites by the Indigenous peoples from former landowners or Auscarbon;** **3. Registered "Other Sites and Zones" commonly no not have a specific location, rather having a broad area of mythological interest under the Indigenous cultures. Accordingly there is no specific location focus of interest;** **4. There is no restriction placed by Auscarbon on Indigenous peoples wishing to attend these areas for cultural reasons (other than a normal permission to enter a private property). Auscarbon has had no such request to visit sites on their properties;** **5. There are formal Native Title Claims over Crown Land within the Midwest Region – none involve private land including Auscarbon land – those claims are focused on Crown Land;** **6. Auscarbon is not currently aware of any claim or potential claim over land in the vicinity of its properties;** **7. No Indigenous persons, groups or communities have contacted Auscarbon about any land claim; and** **8. A contact to the WA Department of Indigenous Affairs on 24th May 2018, confirmed that Sites and Zones under the WA Aboriginal Heritage have a secure legal and protected status and that claims cannot be made for freehold land. In respect to the Mythological Zone that occurs on**	

part of the Terra Grata property, a Native Title claim has been lodged in 2017 over a significant area in the western portion of the Mid-west region, but again the claim references Crown Land not freehold land where Native Title has been legally extinguished.
Additional documents provided by the Project owner:
Auditor's review of the PO's response:
The project owner explained that a substantive search and consultation have been done to identify any areas of interest for indigenous people. The evidence of a search for the sites of significance was provided. A recent confirmation from the WA Department of Indigenous Affairs suggested that freehold land is not the subject of any claim under WA Aboriginal Heritage. Hence, the project owner considers that the project area does not contain any sites with significant disputes and it is very unlikely that it will happen in future.

Conclusion	Based on the project owner's clarification and the evidences, the Auditor considers that the requirement 5 is not relevant to the project. Hence, this CAR 10/18 is considered CLOSED.

CAR #:	CAR 11/18
Occurrence (Document name, Requirement and Page):	*3.1 Do No Harm March 2018 (NEW and PERFORMANCE).docx*, Requirement 11 , Page 9
Reference:	Section 3.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The requirement 11 is considered not relevant to the project. However, the future risk of compliance has been rated and is considered low for this requirement, and information updated in 2016, 2017 and 2018. We understand that there should not be any risk of future compliance where the requirement is not relevant. Hence, the risk rating for this requirement can be omitted.	
Suggested action required:	
The Project owner is requested to update the response to the requirement 11.	
Project owner's response:	
Requirement 11 comments have been omitted from "*3.1 Do No Harm March 2018 (NEW and PERFORMANCE)*" document.	
Additional documents provided by the Project owner:	
See replacement document "3.1 Do No Harm 2018 (NEW and PERFORMANCE) v240518" dated 24 May 2018.	
Auditor's review of the PO's response:	
In the response to this CAR, the project owner omitted the comments on the requirement 11 in the replacement document <*3.1 Do No Harm 2018 (NEW and PERFORMANCE) v240518.docx*>.	
Conclusion	Since the project owner updated template <*3.1 Do No Harm 2018 (NEW and PERFORMANCE) v240518.docx*> and removed the unnecessary information, this CAR 11/18 is considered CLOSED.

CAR #:	CAR 12/18
Occurrence (Document name, Requirement and Page):	*3.1 Do No Harm March 2018 (NEW and PERFORMANCE).docx*, Requirement 17, Page 18
Reference:	Section 3.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)

Description of non-conformance or an issue to be addressed:	
In response to the requirement 17, Auscarbon Pty Ltd updated Employee Induction Procedure, Safe Operating Procedures and general work safety procedures in March 2018. It is understood that the workers including the employees of contractors receive appropriate training on planting technique, safety procedure and a close supervision during the work. Due to the lack of any evidence on the types of training, the records of the participant employees and supervision staff, the Audit Team could not ascertain that the workers have received job-specific training and supervision during the implementation of the project activities. Record of staff induction and understanding of relevant SOP (FAR 02/17)	
Suggested action required:	
The Project owner is requested to provide evidence on the types of training, participants' details and supervision records during the implementation of the project activities.	
Project owner's response:	
An Employee Induction process has always taken place at time of the employee's commencement. Specific Training normally takes place at a time when a specific activity starts. Prior to 2018 specific records were not compiled. The Employee Inductions and Training undertaken for 2018 has been prepared, including Full-time persons or Program Supervisors who are involved with both Induction and Training (mostly employed pre-2018).	
Additional documents provided by the Project owner:	
Excel file - "Induction and Training Record 2018"dated 24 May 2018.	
Auditor's review of the PO's response:	
In the response to this CAR 12/18, a record of induction and training for 2018 <*Induction and Training 2018 Record.xlsx*> provided to the Auditor. This record provides the name of trainee, operational area, induction procedure, training types and dates.	
Conclusion	Since the record of induction and training is provided for 2018, this CAR 12/18 is considered CLOSED.

CAR #:	CAR 13/18 (Created for FAR 02/17)
Occurrence (Document name, Requirement and Page):	*3.1 Do No Harm March 2018 (NEW and PERFORMANCE).docx,*
Reference:	Section 3.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
FAR 02/17 asked the Project owner to establish procedures for updating the staff induction policies and the process for making the operational staff aware of any changes. The Project owner provided the draft version of the Employee Induction Procedure, Safe Operating Procedures and general work safety procedures but did not demonstrate a procedure to share these policies with relevant staff.	
Suggested action required:	
The Project owner is requested to finalise these policies and demonstrate that these policies have been communicated with the staff.	
Project owner's response:	
The complete OH&S system is currently in draft form. **The completion and implementation of the system has the following actions and timetable:** **1. Finalise drafts of all core policies and documents – this will involve some consultation with employees, specialists (i.e. insurance) and Management. It is aimed to have these finalised by end June 2018.** **2. Finalise SOPs (existing and new) with operational supervisors, employees and Managers – these are aimed for completion by end of June 2018.** **3. Present OH&S Policies, Strategies, SOPs to existing workforce during Toolbox Meetings and Training sessions in the period July-August 2018. Copies of the OH&S documents will be**	

stored in Head Office and the Regional Office. E-copies of the complete system can be provided to employees. A pack of key policies, employment-related documents and finalised SOPs will be provided to all employees during the presentations (July-August 2018). **4. Prior to July 2018, any new employees will be provided an Induction based on the draft OH&S system and policies and will be provided training under the prepared SOPs.** **5. After July 2018, all new employees will provided a full induction and general operations training including relevant documentation. On commencement of specific activities, SOPs will be presented as part of the on-the-job training.** **Overall, the objective is to finalise the OH&S documentation as soon as practical and have the implementation processes fully explained progressively to all existing employees by end August 2018. New Employees will receive the same information on commencement.**		
Additional documents provided by the Project owner:		
Auditor's review of the PO's response:		
The Auditor acknowledged that Employee Induction Procedure, Safe Operating Procedures and general work safety procedures documents are in draft version. The project owner has stated that the induction of the current employee will commence soon after finalizing these documents and will be completed by the end of August 2018.		
Conclusion	Since the project owner has a plan to finalize these documents and share them with the current staff by the end of August 2018, this CAR is considered CLOSED. A FAR 02/18 is created to confirm that all existing staff have participated in the induction program after finalization of these documents.	

CAR #:	CAR 14/18
Occurrence (Document name, Requirement and Page):	*3.1 Do No Harm March 2018 (NEW and PERFORMANCE).docx,*
Reference:	Section 3.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
We acknowledge that some SOP documents had been provided by the Project owner and some were viewed at the head office during the field visit. However, the following attachments mentioned in the document '*3.1 Do No Harm March 2018 (NEW and PERFORMANCE).docx*' were not included in the Audit Pack: Attachment 3.1 Do-No-Harm Assessment - Auscarbon project heritage survey report Attachment 3.1 Do-No-Harm Assessment - Maps showing identified heritage zones Attachment 3.1 Do-No-Harm Assessment - Example working agreements Attachment 3.1 Do-No-Harm Assessment - ILO conventions Attachment 3.1 Do-No-Harm-Assessment - Auscarbon Code of Conduct Attachment 3.1 Do-No-Harm Assessment - Auscarbon HSE policy". Attachment 3.1 Do-No-Harm Assessment - Emergency contacts card Attachment 3.1 Do-No-Harm Assessment - Auscarbon key management and experience Attachment 3.1 Do-No-Harm Assessment - Vehicle operating guidelines Attachment 3.1 Do-No-Harm Assessment - Typical biodiversity native species mix Attachment 3.1 Do-No-Harm Assessment – Auscarbon specie mix". Attachment 3.1 Do-No-Harm Assessment - Auscarbon pesticides Since these documents were referenced in the template 'Do-NO-Harm', these documents are required to be included in the Audit Pack as a part of supporting documents for the 'Do-No-Harm' template.	
Suggested action required:	
The Project owner is requested to provide these supporting documents for the 'Do-No-Harm' template.	

Project owner's response:	
These documents were provided to the Auditor for the 2016 Audit. **E-copies have been made available to 2018 Auditor from Gold Standard Google folder (except Code of Conduct, HSE Policy, Vehicle Operating Guidelines – these have now been replaced in the draft 2018 OH&S documents. Additionally Typical Biodiversity Native Species and Auscarbon specie mix files are not available in e-form – these will be discovered and emailed asap.**	
Additional documents provided by the Project owner:	
See files ex Gold Standard Google Drive – 3.1 Do NO HARM documents	
Auditor's review of the PO's response:	
The project owner provided the following supporting documents for template 'Do-No-Harm' : 2015 3.1 DO NO HARM Assessment - Typical biodiversity native species mix (copy).pdf 2015 GS 3.1 DO NO HARM Assessment - Auscarbon Project Heritage Survey Report (copy).pdf Attachment 3.1 Do-No-Harm Assessment - Example working agreements.pdf Attachment 3.1 Do-No-Harm Assessment - ILO conventions.pdf Attachment 3.1 Do-No-Harm Assessment - Maps showing identified heritage zones.pdf Code of Conduct, HSE Policy, Vehicle Operating Guidelines have been included in the new OH&S documents.	
Conclusion	Since the supporting documents for template 'Do-No-Harm' have been provided, this CAR 14/18 is considered CLOSED.

CAR #:	CAR 15/18
Occurrence (Document name, Requirement and Page):	*3.2-Template-Local-Stakeholder-Consultation (NEW AREA) 290318.docx*, Participants list, Page 4
Reference:	Section 3.2, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The Project owner organised local stakeholder consultation (LSC) meetings at Morawa Town and Perenjori Town on 20 March 2018 for the planting areas located in Morawa Shire and Perenjori Shire. The local communities and the relevant stakeholders including Local, Regional and State agencies and community organisations were informed about the LSC meeting by various mediums including email, phone and newsletters. Despite rigorous efforts, the LSC meeting at Morawa Town was attended by five people while only one participant came to the meeting at Perenjori Town. The interactions with the local people and the project staff during the field visit affirmed that the local communities have insufficient interest in the project activities as the project has neither delivered a significant direct benefit or adverse impacts to the local communities and the environment. However, based on the learnings from this LSC meeting and the feedback from the local people, the Project owner should consider some strategic change to ensure a reasonable number of participants for effective LSC meetings in the future.	
Suggested action required:	
The Project owner is requested to outline major strategies and a plan to ensure a reasonable number of participants for effective LSC meetings in the future.	
Project owner's response:	
Under the Local Stakeholder Consultation (LSC) it is desirable to have contact with a reasonable spread of the community. Historically the process about holding the LSC has involved two approaches: **1. Determining date(s) that do not conflict with holidays, set local events, Council and Committee meeting, sporting events and take into account school hours.** **2. Advertise the meeting to the community (through local newspaper, community newsletters and community noticeboards). This is a passive action and whilst Auscarbon is aware it creates**	

a reasonable community awareness of the meeting, it is understood that a poor direct response from the advertising is based on a dominant feeling that individuals don't feel a strong desire for more information or the project has little impact on them, whilst in the minority, some feel it is worth finding out what is going on or have some specific or general issue to raise.

3. Direct contact with Government, NGO, community groups and some individuals (essentially a direct invitation) – this has generally proven satisfactory with a high attendance proportion. There have been some instances of direct non-interest, even at Government levels.

It should be noted that Auscarbon's activities are largely within 2 Council areas with a total population of less than 2,000 people.

In future LSC meetings will follow the following planning steps with an objective of achieving around 10 persons/meeting:

1. Determine suitable dates with negligible conflicts (refer local timetables, not traditional high activity farming times, not regional, state or national holidays or major events – e.g. football, shows, school programs). An option to consider, depending on circumstances and general timing, is to plan the LSC meeting to "link" with some other event/activity or circumstance when more people may be in the vicinity and available – i.e. matching in with another community event – this may also facilitate a reason to put a socialisation component to the meeting (food and refreshments) which can increase attractiveness to attend;
2. Determine suitable meeting times with negligible conflicts (early morning, mid-day or late afternoon);
3. Contact all general community groups and make a direct invitation to their organisation to send a representative;
4. Contact local and regional NGOs – offer direct invitation to attend;
5. Contact relevant Government agencies – offer direct invitations to attend;
6. Contact local and regional environmental groups – offer direct invitations to attend; and
7. Contact known community members that are known to have positive and negative perspectives of the project – direct invitation to attend.

Additional documents provided by the Project owner:	
Auditor's review of the PO's response:	
In the response to this CAR 15/18, the project owner has outlined the seven steps to achieve at around 10 participants in the stakeholder consultation meeting. The main strategy is to focus on direct contact to all stakeholder categories including, community members, local community groups, government organization, non-government organization, local and regional environmental groups. A suitable date, venue and time for stakeholder consultation have been also identified as critical for ensuing a high number of participation.	
Conclusion	Since the project owner has identified seven steps for the next stakeholder consultation to increase the number of participants, this CAR is considered CLOSED. A FAR 03/18 is created to confirm that the project owner has followed the above steps for undertaking stakeholder consultation.

CAR #:	CAR 16/18
Occurrence (Document name, Requirement and Page):	*GS Grievances Doc - Auscarbon - Performance Certification - 240418.docx*, Page 1
Reference:	Section 3.3, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)

Description of non-conformance or an issue to be addressed:	
The template 'List of Input and Grievances' stated that no specific issues were raised in the LSC meeting at Perenjori Town on 20 March 2018 which required actions from Auscarbon. However, the participant did raise concerns on involving the local Agriculture College (at Morawa Shire) and providing employment to local people in the project activities. The Project Staff acknowledged these issues and responded with the past efforts and future actions to be taken to address these concern. The President of the Morawa Shire also voiced a similar concern at the meeting during the field visit. The Audit Team considers these are significant concerns by the local stakeholder and need to be included in the 'Input and Grievances' and addressed appropriately.	
Suggested action required:	
The Project owner is requested to include these issues in the 'Input and Grievances' and appropriately address them.	
Project owner's response:	
The GS Template document has been amended – incorporates the request for Auscarbon to contact the Morawa Agricultural College regarding information and possible work experience for students.	
Additional documents provided by the Project owner:	
Replacement document "Grievances Doc – Auscarbon – Performance Certification – 240518"	
Auditor's review of the PO's response:	
The template <*GS Grievances Doc - Auscarbon - Performance Certification - 240518.docx* > has been updated including the concern raised at the LSC at Morawa and the meeting with Shire of Morawa President on 9th May 2018. The project owner has assigned Mr McArthur to communicate with MAC in June 2018 to conduct student awareness and offer student work experience.	
Conclusion	The issues raised at the LSC at Morawa and the concern expressed by the Shire President has been addressed. Hence this CAR 16/18 is CLOSED. A FAR 04/18 is created to confirm that the project has actually resolved this issue as mentioned in the 'Input and Grievance' document.

CAR #:	CAR 17/18
Occurrence (Document name, Requirement and Page):	*Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx*, Water Quality, Page 2
Reference:	Section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The sampling has been proposed for monitoring stream water salinity within the project areas with the assistance of the Water Department. The reduction of stream water salinity is considered a positive impact of the project activities, reducing salinity by 25%. The baseline water salinity data should be taken around the project start date to monitor the impact of the project activities on reducing water salinity. The Project owner shall implement monitoring of water salinity in the project area and record the data on an annual basis as suggested in the monitoring plan.	
Suggested action required:	
The Project owner requires developing a monitoring plan for water salinity in the project areas and recording of the data on an annual basis.	
Project owner's response:	
A Water Quality Monitoring Plan has been developed. Implementation will commence during June 2018.	
Additional documents provided by the Project owner:	
"Water Quality Monitoring Plan 2018" dated 24 May 2018	
Auditor's review of the PO's response:	
The project owner has developed a water quality-monitoring plan 2018 <*Water Quality Monitoring Plan*	

May 2018.docx> and proposed the commencement of the monitoring in June 2018.	
Conclusion	Since the water quality-monitoring plan has been prepared and planned for monitoring in June 2018, this CAR 17/18 is considered CLOSED. The next Performance Certification confirms the water quality monitoring in the project as per the plan. Hence, a FAR has not been created.

CAR #:	CAR 18/18
Occurrence (Document name, Requirement and Page):	*Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx*, Biodiversity, Pages 3 and 4
Reference:	Section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The Project owner has prescribed monitoring of biodiversity through digital mapping of the established areas and annual collection of data for assessing variability. Since the project first initiated plantation establishment in 2008 and is about to complete the third Performance Certification, the annual biodiversity monitoring should have been undertaken in the past years. In the absence of an annual monitoring plan and report on biodiversity in the established areas, the Audit Team could not affirm whether the project has actually implemented annual monitoring of biodiversity as stated in the template 'Sustainability Monitoring Plan'.	
Suggested action required:	
The Project owner shall demonstrate that annual monitoring of biodiversity has been implemented in accordance with the 'Sustainability Monitoring Plan'.	
Project owner's response:	
Auscarbon has prepared a Biodiverse Monitoring Plan 2018. Within the Plan is details of actions taken and to be taken to maintain a database on the species diversity over Auscarbon's land.	
Additional documents provided by the Project owner:	
"Biodiverse Monitoring Plan 2018" dated 24 May 2018	
Auditor's review of the PO's response:	
The project owner has developed a Biodiversity monitoring plan 2018 <*Biodiversity Monitoring Plan May 2018.docx*> and proposed the implementation of an action plan as outlined in the document.	
Conclusion	Since the Biodiversity monitoring plan has been prepared and planned for monitoring as per the action plan in the document, this CAR 18/18 is considered CLOSED. The next Performance Certification confirms that the project owner has conducted the Biodiversity monitoring as per the plan. Hence, a FAR has not been created.

CAR #:	CAR 19/18
Occurrence (Document name, Requirement and Page):	*Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx*, Human and Institutional capacity, Pages 4 and 5
Reference:	Section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
For Human and Institutional Capacity, the 'Sustainability Monitoring Plan' mentioned the annual monitoring of the research program and collaborative partnership with a research institution. To demonstrate compliance to the 'Sustainability Monitoring Plan', the Project owner shall provide evidence of annual monitoring of this indicator.	
Suggested action required:	
The Project owner shall provide evidence of annual monitoring of this indicator in accordance with the	

'Sustainability Monitoring Plan'.
Project owner's response:
Auscarbon has maintained an active research program as follows: **1. Carried out internal research on biomass growth during 2010-2012** **2. Independent external environmental research – Insight Ecology et al and Spineless Wonders Consultants – 2015.** **3. Entered into formal Collaborative Research Agreement with CSIRO 2015 – extended to December 2017. Field work tool place in 2015, 2016 and 2017 – Reports have been produced.** **4. Murdoch University PhD doctorate study (Restoring Ecosystems) commenced in 2017 for 3 year term (i.e. CURRENT PROJECT)** **5. Interim Drone Photography evaluation with Murdoch University – October 2017.** **6. Larger study with Murdoch University re Drone Photography is under consideration for 2018 (LIKELY FUTURE PROJECT).**
Additional documents provided by the Project owner:
Auditor's review of the PO's response:
The project has been actively pursuing collaborations with various research organizations including forging research collaborations with CSIRO, Murdoch University and independent researchers. The research outcomes have been published or documented in a report form. The auditor viewed a reports from the CSIRO collaboration on root:shoot ratio and biomass allometric development, although no evidence of a specific register or list of other collaborations has been made available as stated in the Sustainability Monitoring Plan. Based on the evidences provided, the auditor accepts that the project has documented and updated the collaboration and research programs regularly.

Conclusion	Since the project owner has maintained a record of collaboration and research programs, it is accepted that the indicator is being monitored. Hence, this CAR 19/18 is considered CLOSED.

CAR #:	CAR 20/18
Occurrence (Document name, Requirement and Page):	*3.5 GS Project Participants Secured Titles NEW AREAS March 2018.docx; 3.5 GS Project Participants Performance v200418.docx*
Reference:	Section 3.5, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The Audit Pack included two separate templates 'Project Participants and Secured Titles' for Performance Certification and New Area Certification. Section 3.5 of Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test) instructs to update the existing filled-in template by using the most recent version of the template for Performance Certification. For New Area Certification, the existing filled-in template must be updated with information from the New Areas by using a different colour text.	
Suggested action required:	
The Project owner shall submit a single template 'Project Participants and Secured Titles' for Performance Certification and New Area Certification to comply with the Requirement 3.5 of the GS AR Requirement v 0.9.	
Project owner's response:	
The previous New Area and Performance Certification "Project Participants & Secured Titles" documents have been amalgamated into a single document. **The previous New Area and Performance Certification templates are withdrawn.**	
Additional documents provided by the Project owner:	

Revised document "Project Participants- AUSCARBON 2018 – v240518"	
Auditor's review of the PO's response:	
The project owner has provided an updated template <*3.5 GS Project Participants AUSCARBON 2018 v240518.docx*> for New Area Certification and Performance Certification as required by the section 3.5, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test).	
Conclusion	The project owner provided a single updated template <*3.5 GS Project Participants AUSCARBON 2018 v240518.docx*> for New Area Certification and Performance Certification, this CAR 20/18 is considered CLOSED.

CAR #:	CAR 21/18
Occurrence (Document name, Requirement and Page):	*3.5 GS Project Participants Secured Titles NEW AREAS March 2018.docx*, Land title, Pages 2
Reference:	Section 3.5, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The statement in section (b) on page 2 of the document regarding the legal land title for the New Area is not found to be accurate. The land title document presented to the Auditor during the field visit showed that Auscarbon Pty Ltd has already purchased Mulloncoola property. The statement and the table shall be corrected with the current status of the legal land title.	
Suggested action required:	
The project owner is requested to update the statement and the table with the current status of the legal land title after merging the template for Performance Certification and New Area Certification (refer to CAR 20/18).	
Project owner's response:	
Mulloncoola property status has been corrected.	
Additional documents provided by the project owner:	
Revised document "Project Participants- AUSCARBON 2018 – v240518"	
Auditor's review of the PO's response:	
The status of Mulloncoola property has been updated in the template <*3.5 GS Project Participants AUSCARBON 2018 v240518.docx*>.	
Conclusion	This CAR 21/18 is considered CLOSED.

CAR #:	CAR 22/18
Occurrence (Document name, Requirement and Page):	*GS Risk Register NEW AREAS Auscarbon March 2018.docx; Risk Register PERFORMANCE Auscarbon v-200418.docx*
Reference:	Section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The Audit Pack included two separate 'Risk Register' templates for Performance Certification and New Area Certification. Section 3.6 of Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test) instructs to update the existing filled-in template by using the most recent version of the template for Performance Certification. For New Area Certification, the existing filled-in template must be updated with information from the New Areas by using a different colour text.	
Suggested action required:	
The Project owner shall submit a single template 'Risk Register' for Performance Certification and New Area Certification to comply with the Requirement 3.6 of the GS AR Requirement v 0.9.	
Project owner's response:	
A single "Risk Register" template is now prepared – the New Area and Performance Certification	

versions need to be withdrawn.
Additional documents provided by the Project owner:
"GS Risk Register AUSCARBON v-240518"
Auditor's review of the PO's response:
The project owner has provided an updated template <*GS Risk Register AUSCARBON v-240518.docx*> for New Area Certification and Performance Certification as required by the section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test).

Conclusion	The project owner provided a single updated template <*GS Risk Register AUSCARBON v-240518.docx*> for New Area Certification and Performance Certification, this CAR 22/18 is considered CLOSED.

CAR #:	CAR 23/18
Occurrence (Document name, Requirement and Page):	*GS Risk Register NEW AREAS Auscarbon March 2018.docx; Risk Register PERFORMANCE Auscarbon v-200418.docx*
Reference:	Section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
Regarding the Risk Topic 'Animal – wild and domestic', the mitigation measure statement in March 2016 states the following: "Agistment is not carried out when the established vegetation is less than 4 years of age, or if it is considered the vegetation cannot withstand sheep browsing (i.e. shrubs are under 1 metre height). Agistment is also not carried out during the period January to May, when there is little ground feed and the sheep may resort to established vegetation browsing." The interview with Regional Operations Manager and the field visit found a change in sheep agistment practice in the project. The Auditor observed sheep grazing in Mulooncoola Property planted in 2017 contradicting the previous sheep agistment practice as of March 2016 that apply restriction of sheep in young plantations of less than four years old or shrubs under one-metre height as well as no sheep grazing in between January and May. The 2018 update does not elaborate on the current sheep agistment practice on the ground and does not justify the change in the practice would not damage the young plants in the project area.	
Suggested action required:	
The Project owner shall justify and provide evidence that the introduction of sheep would not negatively impact on the young plants and update the 2018 statement for this Risk Topic.	
Project owner's response:	
1. Sheep grazing is considered an important activity to reduce the grass growth with the tree-established land with the reduction in summer fire hazard being the principal benefit. **2. Prior to 2017 Auscarbon permitted small-scale periodic (following winter rains) sheep grazing on some 3+yr old established areas using other private farmer stock (private agistment). This activity did not result in any damage to the established vegetation.** **3. During 2017 and extending into early 2018, Auscarbon purchased its own sheep and carried out the grass-reduction grazing. During this period, sheep were grazed on several properties with older plantings/establishments, however they were introduced to some areas of 1 and 2 year-old plantings – initially when there was green and then drying grasses (i.e. sheep feed). It was found that provided there was adequate sheep feed, the sheep did none or negligible damage to seedlings – with a specific exception: some sheep browsing of established plants was noticed at one watering point (trough) on Mulloncoola within the established areas. The damaged area was approximately 2 ha. Resultant from this review, sheep have now been excluded from areas of low feed, and the water point has been relocated out of the**	

established areas. Where the damage did occur around the water point, these areas will be re-planted in 2018. The grazing within younger plantings was monitored closely from the beginning as there was a perceived risk of browsing damage. Ultimately a minimal impact was noted, with the above exception.

4. **Auscarbon has further reviewed the sheep grazing program and for a number of reasons, including the potential risk of browsing on young established plants, it has been decided that the previous strategy of grazing over older-age establishments will apply in future. Auscarbon is considering disposing of its own sheep and reverting to small-scale private agistment grazing as in previous years.**
5. **In any respect, sheep watering point locations within plant-established areas will be relocated to minimise the change of plant damage as they congregate around the water points.**
6. **Over 1500 sheep have been now sold in May 2018, and further reductions are intended in the short-term.**

In summary, Auscarbon still believes there is some risk of sheep browsing younger plants. Although there is evidence from the 2017/18 program that overall negligible damage occurred to young plants, Auscarbon considers changes are required for sheep grazing to maintain a low risk of established tree/plant damage – improved water point locations, smaller numbers of sheep, shorter grazing periods and the restriction of grazing to +3 year old plantings. These changes will continue to be applied over the next 3 months. External agistment opportunities are under consideration.

Additional documents provided by the Project owner:	
Auditor's review of the PO's response:	
In the response to this CAR, the project owner described the change in sheep grazing regime across the project area, the grazing impacts and future change in sheep grazing through managing intensity and timing of grazing in the established plantation. However, Risk Topic 'Animal – wild and domestic' in the template <*GS Risk Register AUSCARBON v-240518.docx*> has not been updated with actual sheep grazing practice in 2018.	
Conclusion	The project owner shall update the Risk Topic 'Animal – wild and domestic' in the template <*GS Risk Register AUSCARBON v-240518.docx*> with actual sheep grazing practice in 2018. The project owner shall also update section 1.(l) in the template <Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518.docx> with actual sheep grazing practice in 2018. A CAR 33/18 is created.

CAR #:	CAR 24/18
Occurrence (Document name, Requirement and Page):	*Auscarbon Leakage - NEW AREA - 290318.doc,* Leakage, Page 1
Reference:	Section 5.6, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The Project has considered leakage from all four categories of leakage as identified in section 5.6, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test) from the New Areas. It appears that the template 'Leakage' has a misstatement on leakage due to livestock.	
Suggested action required:	
The Project owner shall update the statement regarding leakage due to livestock.	
Project owner's response:	
The template "Leakage" has been updated. **No confirmation of the degree of activity or the quantification of livestock grazing on the farms prior to Auscarbon's re-vegetation can be made.**	

Additional documents provided by the Project owner:	
“GS Leakage Auscarbon 2018 – v 240518”	
Auditor's review of the PO’s response:	
In response to this CAR, the project owner has revised the statement regarding leakage from livestock in the template <Auscarbon Leakage - NEW AREA - 240518.doc>.	
Conclusion	This CAR 24/18 is considered CLOSED.

CAR #:	CAR 25/18
Occurrence (Document name, Requirement and Page):	*April 2018 Inventory Sample Points - GPS.xlsx; Auscarbon 2018 Inventory Results - 010518.xlsx; Auscarbon Pty Ltd 2018 Inventory Information.docx*
Reference:	Section 5.7, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The number of sample plots for each plantation area were tallied with the documents submitted for the audit. A total of 125 sample plots were established and measured for estimating biomass across nine sites for the Performance Certification. However, April 2018 Inventory Sample Points - GPS.xlsx presented a total of 127 sample plots with GPS location. We noted that Tomora-2008 site had 37 sample plots with GPS location while biomass was accounted in 35 sample plots. We also noted that ‘*Auscarbon Pty Ltd 2018 Inventory Information.docx*’ reported a total of 123 sample plots measured in 2018. It appears to be an error. The file contains some notes as ‘r’, ‘missed’ and ‘include’ in the Column F and G. Clarification is sought why two sample plots were discarded in Tomora-2008 and please update the file with a description to these notes.	
Suggested action required:	
The Project owner shall identify the sample ID for the discarded sample plots and provide a clarification for discarding these plots in Tomora-2008 and also update the file <*April 2018 Inventory Sample Points - GPS.xlsx*> with a description of these notes. The error in ‘*Auscarbon Pty Ltd 2018 Inventory Information.docx*’ shall be corrected.	
Project owner's response:	
125 plots were sampled for the 2018 inventory. **2 plots were inadvertently not sampled within the Tomora-2008 property.** **This omission of these plots was an oversight by the field inventory crew as a result of sampling the plots across 6 properties. The situation was noted up by the Resource Manager in the week before the Audit. By that time the field inventory crew had been released (contractors) and it was decided to leave them out because there was insufficient time to re-mobilise a crew, complete those missed plots and be able to incorporate data into overall results adequate for the CO2-e resource calculations necessary for inclusion into documentation that was to be sent to Auditor prior to the Auditors visit.**	
Additional documents provided by the Project owner:	
Revised Folder – “All Plots Data 2018” **File update – “Auscarbon Pty Ltd 2018 Inventory Information 250518”**	
Auditor's review of the PO’s response:	
The project owner confirmed that 125 sample plots were measured in 2018 in the entire project area and acknowledged that two sample plots were not measured in Tomora-2008 property. The number of sample plots in file <*Auscarbon Pty Ltd 2018 Inventory Information - 250518.docx*> was corrected. The project owner did not provide descriptions of the notes in the file <*April 2018 Inventory Sample Points - GPS.xlsx*>. This would not have any impact on CO2- Fixation calculations for the project.	
Conclusion	Since the project owner has adequately responded to this CAR, this CAR 25/18 is considered CLOSED.

CAR #:	CAR 26/18
Occurrence (Document name, Requirement and Page):	*Tomora April 18 (Folder); Pine Ridge April 18 (Folder); Terra Grata (Folder); Preston April 2018 (Folder)*
Reference:	Section 5.7, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
We noted that the measurement data for some of the sample plots are missing the folders containing the plot data for each sample plot. For example, biomass data for a total of 29 sample plots were used in Pine Ridge Property i.e. 21 plots 2009 and 8 plots in 2010. However, the *Pine Ridge April 18* (Folder) included only 25 plots data (note that sample plot 166 had a repetition). Similarly, *Tomora April 18* (Folder) had 34 sample plot data with repetition for four sample plots (8, 1522, 1607 and 1949). Hence, four sample plots data in Pine Ridge and one in Tomora are missing. Similarly, in *Terra Grata* and Preston April 2018 folders, three and five sample plots data are missing. Due to the missing sample plot data, the biomass in the sample plot could not be verified.	
Suggested action required:	
The Project owner shall recheck the sample plot data for all sites ensuring that a complete dataset is provided in the folders and to include the missing sample plot data in the respective folders.	
Project owner's response:	
All 2018 sample plots/property are now provided in updated Plot Data folder	
Additional documents provided by the Project owner:	
Revised folder "All Plot Data 2018"	
Auditor's review of the PO's response:	
The project owner has included the missing sample plots data for the properties in the respective folders. The sample plot data demonstrates the measurement of trees and shrubs in these sample plots for estimation of CO2 Fixation.	
Conclusion	This CAR 26/18 is considered CLOSED.

CAR #:	CAR 27/18
Occurrence (Document name, Requirement and Page):	*Auscarbon Pty Ltd 2018 Inventory Information.docx; Inventory Procedure April 2018.docx*
Reference:	Section 5.7, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
A summary of inventory information provided in the document '*Auscarbon Pty Ltd 2018 Inventory Information.docx'*. Regarding the sampling types, Simple Random Sampling and Systematic Random Sampling (computer-based) methods were used to identify the geographic location of the sample plots for inventory 2018. Systematic Random Sampling was applied for the first time in Inventory-2018. The Audit Pack did not include a document describing these sampling techniques, their rationale for the Project and the computer-based model for drawing the location of the sample points. We noted an error on the number of plots sampled in 2018 in '*Auscarbon Pty Ltd 2018 Inventory Information.docx'*.	
Suggested action required:	
The Project owner shall document the sampling techniques used for the project and update when there is any change in the method to comply with Section 5.7, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test) (see Forest Inventory 3). In addition, the Project owner shall correct the number of plots sampled to 125 for 123 in the second last column of the table in '*Auscarbon Pty Ltd 2018 Inventory Information.docx'*.	
Project owner's response:	
Further details on sampling procedures and resource calculation are provided in document "Auscarbon Pty Ltd 2018 Inventory Information 250518". This replaces the previous document "Auscarbon Pty Ltd	

2018 Inventory Information"
Additional documents provided by the Project owner:
"Auscarbon Pty Ltd 2018 Inventory Information 250518"
Auditor's review of the PO's response:
The project owner has described the sampling techniques used in the project in the updated document <*Auscarbon Pty Ltd 2018 Inventory Information 250518.docx*>. Although the simple random sampling method applied the computer generated random points for locating sample points, the locations of sample points could not be verified because the applicable forest inventory guideline does not require using pseudo random generator with known seed value for random location generation. In the case of the Terra Grata property, the project owner justified using the systematic random sampling technique to uniformly distribute the sample plot across the whole property. The Auditor confirms that the project has appropriately applied the sampling intensity as determined by the CDM A/R tool for calculation of the number of sample plots. For the future forest inventory, the project owner has indicated that the project might consider applying 3-D photography depending on the research outcomes. The Auditor understands that the project has a research collaboration with Murdoch University on exploring application of drone technology for capturing 3-D photography for estimation of aboveground biomass.

Conclusion	Since the project owner has provided a description of the sampling methods used in the project, this CAR 27/18 is considered CLOSED. However, an OBS 01/18 is generated regarding the use of 3-D digital aerial photography for forest inventory in future.

CAR #:	CAR 28/18
Occurrence (Document name, Requirement and Page):	*CO2-Fixation - Auscarbon 2018 - 010518 Final.docx*
Reference:	Section 5.7, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	

The carbon fixation in the Project Area is being estimated by measurement of biomass in the sample plots for the past three consecutive years i.e. 2016, 2017 and 2018. The net carbon fixation (CO_2/ha) for these years is presented in the document '*CO2-Fixation - Auscarbon 2018 - 010518 Final.docx*'. The carbon fixation data is summarised in the table below and estimates of the growth for the period 2017-2018 and 2016-2017. A significant increase in carbon fixation was observed for the period 2017-2018 relative to the period 2016-2017 despite the dry winter in 2017 (as reported on page 7 of the same document). Conversely, there is a significant decrease in carbon fixation in Terra Grata 2011. Clarification is sought on the significant change in the carbon fixation for the period 2017-2018.

Planted Year	Project Site	Net carbon fixation CO2/ha from Inventory 2018	Net carbon fixation CO2/ha from Inventory 2017	Net carbon fixation CO2/ha from Inventory 2016	% change in carbon fixation in 2017-2018	% change in carbon fixation in 2016-2017
2008	Tomora	18.93	10.62	9.77	78.25%	8.70%
2009	Pine R	15.01	5.48	4.66	173.91%	17.60%
2009	Bowgda	15.01	5.48	4.66	173.91%	17.60%
2010	Bowgda	12.72	5.83	5.95	118.18%	-2.02%
2010	Hillview	12.72	5.83	5.95	118.18%	-2.02%
2010	Terra G	12.72	5.83	5.95	118.18%	-2.02%
2010	Pine R	12.72	5.83	5.95	118.18%	-2.02%
2011	Terra G	10.82	18.03	8.42	-39.99%	114.13%

Suggested action required:
The Project owner is requested to clarify the significant change in carbon fixation in this Performance Certification period i.e. 2017-2018.
Project owner's response:
1. The 3 inventories had different data collection methods and used different allometrics. These changes came about from direct research done in collaboration with CSIRO. Progressively with time the database improved and with that came better measurement methods and more reliable allometrics. • **2016 – used callipers to measure all stem diameters at 10 cm above ground – allometrics were generic species diameter-based;** • **The 2017 inventory applied 10 cm stem diameter calliper measurement for Eucalypts and Shrubs, but a Crown Volume Index (CVI) was used for Saltbush types.** • **The 2018 inventory maintained a 10 cm stem diameter measurement for the Eucalypts, but all other types used CVI measurements and calculations applied project-specific allometrics developed within the CSIRO collaborative research program.** • **It is considered that the latest project-specific allometrics that have been developed with CSIRO are more accurate than earlier allometrics.** **2. Also based on better information, derived from CSIRO and other specialists, the plot sizes gradually increased to handle the high level of variability that occurred (e.g. in 2016 and 2017 plot sizes were 25 x 25 m whereas in 2018 they were increased to 30 x 30 m). It is believed that the larger plot size better handles the variability in stocking. Auscarbon considers that even larger plots of 50 x 50 m or transects or 20-30 x 100 m would be even better, however the time/cost of measuring these plots would be excessive – the 30 x 30 m plot size is a compromise between time/cost and improved site coverage.** **3. The 2016 above-ground field data used a default 20% for the below-ground conversion. After considerable below-ground research was completed in 16/17, and with acceptance by the GS TAC, a 33% below-ground conversion was applied to the 2017 and 2018 data.** **4. The 2011 Terra Grata CO2e value used in the 2016 and 2017 were not based on inventory but taken from the age off the Growth Model. The 2011 Terra Grata data, albeit from a small sample of 5 plots is based on inventory results.** **5. The climatic conditions influence on biomass growth can largely be interpreted as positive. Because Auscarbon has established regionally-endemic native species, they have a natural adaptability to the dry climate. Incorporated within the regional climate is the relatively regular summer rainfall that results from tropical low pressure systems (some originating as tropical cyclones). Summer rainfall in the range 50 to 200 mm occurs and this timing and amount provides significant stimulus to plant growth. Under a dry hot summer, many species just hold position, however the summer rainfall events stimulate additional periods of growth. It is believed that most native species have their normal growth bursts in Spring-early Summer and Autumn- early winter. Mid-Winter periods have the slowest growth.** **6. The higher growth between 2017 and 2018 can be further explained as the 2017 inventory was done in November, whereas the 2018 was done in April-May – i.e. 16 months. Accordingly the time gap is more than a year, and importantly incorporates at least 3 principal growth periods (Early-Summer 2017, Autumn 2018, Spring-Summer 2018 and possibly some from early Autumn 2018) and also gained some benefit from ex-tropics 50 mm in January 2018 and smaller follow-ups in February. In comparison, the period between November 2016 and November 2017 would only have had the 2 key growth periods.** **7. The growth dynamics up to 2017 did not exhibit biomass increases that were expected from young**

heathy plants. Knowledge on the growth rate is relatively poor, but it is expected that in the period 5-15 years there should be greater growth rates as plants consolidate their root and crown development. With the earlier relatively low growth rates, it is quite feasible that trees and plants have now commenced a higher growth rate period with improved site occupation. General observations reinforce this in that the Eucalypts have noticeably increased in diameter, height and crown volume whilst many of the understory (i.e. Acacia) and ground cover (Saltbushes) species have significantly increased their crown volumes. **In summary, increases in biomass growth between 2016 and 2018 can be explained on the basis of improved measurement accuracy, more appropriate plot sizes to handle site variability, growth for different periods and the general elevation in growth rate with age.**	
Additional documents provided by the Project owner:	
Auditor's review of the PO's response:	
In response to this CAR, the project owner clarified the reasons for difference in the growth rates in three forest inventories, in particular, the higher CO_2 fixation in the 2018 inventory. The Auditor acknowledges that the project has applied the project specific allometric equation with change in sampling technique and plot size and the growth period of almost one and half years between two inventories in 2017 and 2018. The increased growth rate of aboveground biomass in the young plantations and the root:shoot ratio of 0.33 have also contributed to the higher net CO_2 fixation in inventory 2018. Thus, the explanation provided by the project owner is reasonable and accepted for the higher net CO_2 fixation in 2018.	
Conclusion	Since the project owner has clarified the higher net CO_2 fixation in 2018 relative to 2017 or 2016, this CAR 28/18 is considered CLOSED.

CAR #:	CAR 29/18
Occurrence (Document name, Requirement and Page):	*Calculation CO2e Auscarbon All Properties 2018 - Final 010518.xls*
Reference:	Section 5.7, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
In the worksheet 'Ex Post CO2e 2018' of 'Calculation CO2e Aus carbon All Properties 2018 - Final 010518.xls' in rows 42 and 43, the last year's CO2-e Certificate is referenced to 2016 Audit while for this year is referenced to 2017. The Project owner shall reference the audit corresponding to the year when audit occurred, and CO2-e Certificate issued.	
Suggested action required:	
The Project owner shall reference the audit corresponding to the year when audit actually occurred and $CO_{2\text{-}e}$ Certificate issued.	
Project owner's response:	
The file has been updated showing the CO2e Certificates as derived from the 2016 Audit (49,028 tonnes) and the 2017 Audit (17,792 tonnes) - totalling 66,820 tonnes CO2e. This combined quantity has been deducted from the Total Certificates calculated in the 2018 determination. Additionally a further deduction of 1,384 tonnes has been made from the 2018 determination due to the emissions of the sheep program.	
Additional documents provided by the Project owner:	
"Calculation CO2e Auscarbon All Properties 2018 – Updated 250518"	
Auditor's review of the PO's response:	
The project owner updated the worksheet in the template '*Calculation CO2e Auscarbon All Properties 2018 - Final 110618.xls*' with the correct reference corresponding to the audit years. In response to the	

auditor's clarification request to the Gold Standard for accounting of emission from sheep, the Gold Standard acknowledges the auditor's interpretation and advised to 'not account for emissions from sheep' except if sheep had not negatively impacted on carbon stock. Sheep grazing was mostly allowed in the established plantation areas to reduce fire risk in the project area (as a fire risk mitigation measure) and field observation confirmed this activity in the project area. The auditor did not observe any significant affect on tree biomass due to sheep grazing. However, the project owner has admitted damage to plantation in about 2 hectare and had planned to replant the area. Hence, the auditor considered that sheep grazing had no material impact on tree biomass and the emission from sheep does not have to be accounted under the GS A/R Requirement v 0.9 (Road Test) which was confirmed by the GS via email communication (dated 08/06/2018). Further to this advice, the project owner updated the $CO_{2\text{-}e}$-certificate to 62,672 $tCO_{2\text{-}e}$ without deducting the emissions from sheep.	
Conclusion	Since the project owner has updated the template with the recent value and the reference audit year, this CAR 29/18 is considered CLOSED.

CAR #:	CAR 30/18
Occurrence (Document name, Requirement and Page):	*Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx*
Reference:	Section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The document name and the reference made in the document to the Consultative Meeting Minutes dated 23 March 2018 imply that the template 'Sustainability Monitoring Plan' <*Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx*> was prepared for the New Area Certification. To comply with the requirement in section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test), the project owner shall have a template for Performance Certification and update the existing filled-in template with information from the new areas added. The Sustainability Monitoring ID for 'Quantitative Employment and Income Generation (+1)' is not correct. Should it be '8' instead of '11'?	
Suggested action required:	
(a) The project owner shall use the existing filled-in template 'Sustainability Monitoring Plan' for the Performance Certification to update information for new areas. To distinguish the new information, a different colour shall be used. (b) If required, the project owner should correct the Sustainability Monitoring ID for 'Quantitative Employment and Income Generation (+1)'	
Project owner's response:	
(a) GS Template "Sustainability Monitoring Plan" has been updated with New Area comments identified in blue. **(b) ID # corrected from #11 to # 8 within "Sustainability Monitoring Plan".**	
Additional documents provided by the Project owner:	
GS Template "Sustainability Monitoring Plan – Auscarbon – All properties – 010618"	
Auditor's review of the PO's response:	
In response to this CAR 30/18, the project owner used the existing filled-in template 'Sustainability Monitoring Plan' for the Performance Certification and updated information for new areas in blue color. The project owner corrected the Sustainability Monitoring ID for 'Quantitative Employment and Income Generation (+1)' in the updated template <*Sustainability Monitoring Plan - Auscarbon - All Areas - 010618.docx*> .	
Conclusion	The project owner correctly used the template 'Sustainability Monitoring Plan', hence this CAR 30/18 is considered CLOSED.

CAR #:	CAR 31/18
Occurrence (Document name, Requirement and Page):	*Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx*
Reference:	Section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The auditor notes that the indicator for 'Air Quality' listed in the Sustainability Monitoring Plan has not been monitored and no responsible party has been identified for monitoring of 'Regional Air Quality'.	
Suggested action required:	
The project owner is requested to clarify why a target for mitigation of 'Air Quality' was listed in the 'Sustainability Monitoring Plan' despite the indicator not being monitored.	
Project owner's response:	
Whilst this aspect had been incorporated in Sustainability Monitoring Plan as a "positive" from public consultations, Auscarbon has never indicated it has the capability to carry out this type of monitoring. Based on 2018 GS Auditor comments it is appropriate to delete that Auscarbon has a target for this issue. Accordingly the "Sustainability Monitoring Plan" has now been updated without the issue having an Auscarbon monitoring target or actions.	
Additional documents provided by the Project owner:	
Refer to updated GS Template "Sustainability Monitoring Plan – Auscarbon – All properties – 010618"	
Auditor's review of the PO's response:	
The project owner clarified that the stakeholder consultation meeting identified 'Air Quality' as a positive impact of the project and therefore, included it in the Sustainability Monitoring Plan. The plan clearly stated that the project did not have a capacity or a plan to monitor any indicator of 'Air Quality'. Hence, the project owner did not set any target for monitoring of an indicator and subsequently, updated the template <*Sustainability Monitoring Plan - Auscarbon - All Areas - 010618.docx*>.	
Conclusion	The project owner justified the inclusion of the 'Air Quality' in the template without a set target for monitoring. Hence, this CAR 31/18 is considered CLOSED.

CAR #:	CAR 32/18
Occurrence (Document name, Requirement and Page):	*Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx*, Water Quality, Page 2; Biodiversity, Pages 3 and 4
Reference:	Section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
In response to CARs 17/18 and 18/18, the project owner prepared the Water Quality Monitoring Plan and Biodiversity Monitoring Plan and planned for implementation in June 2018. The auditor acknowledges that the monitoring plans provide guidance for implementing on-ground monitoring of water quality and biodiversity. The relevant section of template 'Sustainability Monitoring Plan' must reference these monitoring plans as supporting documents.	
Suggested action required:	
The project owner shall reference these monitoring plans in the relevant section of the template 'Sustainability Monitoring Plan' as per CAR 30/18.	
Project owner's response:	
GS Template "Sustainability Monitoring Plan" has been updated to incorporate the elements of the Water Quality Monitoring Plan which has been developed in May 2018 and baseline and field data will commence from winter 2018.	
Additional documents provided by the Project owner:	
Refer to updated GS Template "Sustainability Monitoring Plan – Auscarbon – All properties – 010618"	
Auditor's review of the PO's response:	

In response to this CAR 32/18, the project owner updated the template with information on monitoring of indicators for 'Water Quality', 'Soil Condition' and 'Biodiversity' and stated the baseline data collection will commence in winter 2018. The project owner is required to develop appropriate methodology specific to the indicator to be measured and to abide by the plan for field measurement of these indicators.	
Conclusion	Since the 'Sustainability Monitoring Plan' includes the key elements for monitoring the indicators of 'Water Quality', 'Soil Condition' and 'Biodiversity', this CAR 32/18 is considered CLOSED.

CAR #:	CAR 33/18
Occurrence (Document name, Requirement and Page):	*GS Risk Register AUSCARBON v-240518.docx;* Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518.docx
Reference:	Section 2.1(l) and 3.6, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
In response to CAR 23/18, the project owner described the change in sheep grazing regime across the project area, the grazing impacts and future change in sheep grazing through managing intensity and timing of grazing in the established plantation. However, Risk Topic 'Animal – wild and domestic' in the template <*GS Risk Register AUSCARBON v-240518.docx*> and also section 1(l) in the template <Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518.docx> have not been updated with actual sheep grazing practice in 2018.	
Suggested action required:	
The project owner shall update the Risk Topic 'Animal – wild and domestic' in the template <*GS Risk Register AUSCARBON v-240518.docx*> with actual sheep grazing practice in 2018. The project owner shall also update section 1.(l) in the template <Key Project Information – ALL PROPERTIES - Auscarbon 2018 - 230518.docx> with actual sheep grazing practice in 2018.	
Project owner's response:	
Updated GS Templates – Risk Register and Key Project Information – updated information on 2017/18 sheep grazing activities and further grazing considerations.	
Additional documents provided by the Project owner:	
"GS Risk Register Auscarbon 2018 – v 010618" **"GS Key Project Info – ALL PROPERTIES – Auscarbon 2018 – 010618"**	
Auditor's review of the PO's response:	
In response to this CAR 33/18, the project owner updated the Risk Topic 'Animal – wild and domestic' in the template < *GS Risk Register AUSCARBON v-010618.docx*> and section 1.(l) in the template <Key Project Info - ALL PROPERTIES - Auscarbon 2018 - 050618.docx> with actual sheep grazing practice in 2018.	
Conclusion	The project owner addressed this issue. This CAR 33/18 is considered CLOSED.

CAR #:	CAR 34/18
Occurrence (Document name, Requirement and Page):	*5.5-GS Baseline NEW 2018 280318.docx*
Reference:	Section 5.5, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
To comply with the requirement in section 5.5, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test), the project owner shall have a template 'Baseline' for Performance Certification and is required to update the existing filled-in template with information from the new areas added.	

Suggested action required:	
The project owner shall use the existing filled-in template 'Baseline' for the Performance Certification to update information for new areas. To distinguish the new information, a different colour shall be used.	
Project owner's response:	
Updated GS Baseline template – incorporate Performance and New Areas.	
Additional documents provided by the Project owner:	
"GS Baseline Auscarbon Properties 2018 – 010618"	
Auditor's review of the PO's response:	
The project owner used the existing filled-in template 'Baseline' for the Performance Certification and updated information for new areas in <*GS Baseline Auscarbon Properties 2018 010618.docx*> in blue color text.	
Conclusion	The project owner addressed this issue. This CAR 34/18 is considered CLOSED.

CAR #:	CAR 35/18
Occurrence (Document name, Requirement and Page):	*Auscarbon Leakage - NEW AREA - 240518.doc*
Reference:	Section 5.6, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
To comply with the requirement in section 5.6, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test), the project owner shall have a template 'Leakage' for Initial and Performance Certification and is required to update the existing filled-in template with information from the new areas added.	
Suggested action required:	
The project owner shall use the existing filled-in template 'Leakage' for the Initial/Performance Certification to update information for new areas. To distinguish the new information, a different colour shall be used.	
Project owner's response:	
GS Leakage template updated to include Performance Certification and New Areas in one document with New Area information added in different colour.	
Additional documents provided by the Project owner:	
"Auscarbon Leakage – Updated – 010618"	
Auditor's review of the PO's response:	
The project owner used the existing filled-in template 'Leakage' for the Performance Certification and updated information for new areas in <*Auscarbon Leakage - updated - 010618.doc*> in blue color text.	
Conclusion	The project owner addressed this issue. This CAR 35/18 is considered CLOSED.

CAR #:	CAR 36/18
Occurrence (Document name, Requirement and Page):	*Calculation CO2e Auscarbon All Properties 2018 - Update 250518.xls, 013_5.7-CO2-Fixation - Auscarbon 2017 - 010518.docx*
Reference:	Section 5.7, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The auditor notes that forest inventory had not been undertaken on Hillview 2014 Terra Grata 2015 and Bowgada 2015 and CO_2-Fixation values were obtained from the growth model. To comply with the requirement in section 5.7, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test), the project owner shall undertake forest inventory before every Performance Certification	

and estimate the CO_2-Fixation for each Modelling Unit.	
Suggested action required:	
The project owner shall specify the section of Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test) that permit use of values from the growth model for CO_2-Fixation values. Otherwise the project owner shall exclude these Modelling Units for Performance Certification and update the relevant template documents and estimation of validated and verified CO_{2-e} certificates for this reporting period.	
Project owner's response:	
The calculation of 2018 CO2e-certificates from the 2014 and 2015 eligible areas has now been excluded from Excel spread sheet "Calculation CO2e Auscarbon All Properties 2018 – Updated 010618" - specifically the worksheet "Ex Post CO2e 2018". These areas were not included within the 2018 resource inventory and the use of the Growth Model productivity is not applicable.	
Additional documents provided by the Project owner:	
Excel spread sheet "Calculation CO2e Auscarbon All Properties 2018 – Updated 010618" **Due to the calculation changes in the above "….Update 010618" spreadsheet file, the consequential changes have been incorporated within the GS Template "CO2-Fixation – Auscarbon 2018 - Updated 010618"**	
Auditor's review of the PO's response:	
The project owner acknowledged that the plantations established in 2014 and 2015 were not a part of forest inventory – 2018 and excluded from the CO_{2-e} – certificate under the 2018 - Performance Certification. The auditor checked the updated file <*Calculation CO2e Auscarbon All Properties 2018 - Updated 050618.xls*> and confirmed a total CO_{2-e} – certificate of 129,703 tCO_{2-e} from a total area of 8,111.29 hectares.	
Conclusion	Since the project owner excluded the plantation areas not inventoried in 2018 from the calculation of CO_{2-e} – certificates, this CAR 36/18 is considered CLOSED.

CAR #:	CAR 37/18
Occurrence (Document name, Requirement and Page):	*Carbon Performance Cert -Auscarbon - 010518.docx*
Reference:	Section 6.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The template 'Carbon Performance' included data on the projected aboveground biomass derived from the growth model and the measured aboveground biomass from the forest inventory – 2018 and the sampling error for each Modelling Unit. This information may be relevant but does not address the main question 'describe the shortfalls of the project'. To conform to the requirement 6.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test), the project owner shall describe the shortfall of the project.	
Suggested action required:	
The project owner shall update the template with a description of the shortfall of the project by accounting between the actual carbon stock or verified CO_2-certificates and the projected carbon stocks or validated CO_2-certificates.	
Project owner's response:	
Comments regarding the shortfall between inventory biomass (i.e. green above-ground biomass) results and Growth Model projections have been incorporated into an updated GS Template "Carbon Performance - 010618".	
Additional documents provided by the Project owner:	
GS Template "Carbon Performance - 010618"	
Auditor's review of the PO's response:	

The project owner provided a detail account on the shortfall between the ex-post estimation of $CO_{2\text{-}e}$ and the projected (ex-ante) $CO_{2\text{-}e}$ with a comparative table showing the measured and projected $CO_{2\text{-}e}$ for each property. The auditor verified these numbers and confirmed that the measured $CO_{2\text{-}e}$ is 47% of the projected $CO_{2\text{-}e}$. This implies that the project has a shortfall of 53% of the project $CO_{2\text{-}e}$.	
Conclusion	Since the project owner provided a detail account on the shortfall between the ex-post estimation of $CO_{2\text{-}e}$ and the projected (ex-ante) $CO_{2\text{-}e}$, this CAR 37/18 is considered CLOSED.

List of uncorrected errors to be addressed R 2.0 (1 June 2018)

CAR #:	CAR 30/18
Occurrence (Document name, Requirement and Page):	*Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx*
Reference:	Section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The document name and the reference made in the document to the Consultative Meeting Minutes dated 23 March 2018 imply that the template 'Sustainability Monitoring Plan' <*Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx*> was prepared for the New Area Certification. To comply with the requirement in section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test), the project owner shall have a template for Performance Certification and update the existing filled-in template with information from the new areas added. The Sustainability Monitoring ID for 'Quantitative Employment and Income Generation (+1)' is not correct. Should it be '8' instead of '11'?	
Suggested action required:	
(c) The project owner shall use the existing filled-in template 'Sustainability Monitoring Plan' for the Performance Certification to update information for new areas. To distinguish the new information, a different colour shall be used. (d) If required, the project owner should correct the Sustainability Monitoring ID for 'Quantitative Employment and Income Generation (+1)'	
Project owner's response:	
(c) GS Template "Sustainability Monitoring Plan" has been updated with New Area comments identified in blue. **(d) ID # corrected from #11 to # 8 within "Sustainability Monitoring Plan".**	
Additional documents provided by the Project owner:	
GS Template "Sustainability Monitoring Plan – Auscarbon – All properties – 010618"	
Auditor's review of the PO's response:	
In response to this CAR 30/18, the project owner used the existing filled-in template 'Sustainability Monitoring Plan' for the Performance Certification and updated information for new areas in blue color. The project owner corrected the Sustainability Monitoring ID for 'Quantitative Employment and Income Generation (+1)' in the updated template <*Sustainability Monitoring Plan - Auscarbon - All Areas - 010618.docx*> .	
Conclusion	The project owner correctly used the template 'Sustainability Monitoring Plan', hence this CAR 30/18 is considered CLOSED.

CAR #:	CAR 31/18
Occurrence (Document name, Requirement and Page):	*Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx*
Reference:	Section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The auditor notes that the indicator for 'Air Quality' listed in the Sustainability Monitoring Plan has not been monitored and no responsible party has been identified for monitoring of 'Regional Air Quality'.	
Suggested action required:	

The project owner is requested to clarify why a target for mitigation of 'Air Quality' was listed in the 'Sustainability Monitoring Plan' despite the indicator not being monitored.	
Project owner's response:	
Whilst this aspect had been incorporated in Sustainability Monitoring Plan as a "positive" from public consultations, Auscarbon has never indicated it has the capability to carry out this type of monitoring. Based on 2018 GS Auditor comments it is appropriate to delete that Auscarbon has a target for this issue. Accordingly the "Sustainability Monitoring Plan" has now been updated without the issue having an Auscarbon monitoring target or actions.	
Additional documents provided by the Project owner:	
Refer to updated GS Template "Sustainability Monitoring Plan – Auscarbon – All properties – 010618"	
Auditor's review of the PO's response:	
The project owner clarified that the stakeholder consultation meeting identified 'Air Quality' as a positive impact of the project and therefore, included it in the Sustainability Monitoring Plan. The plan clearly stated that the project did not have a capacity or a plan to monitor any indicator of 'Air Quality'. Hence, the project owner did not set any target for monitoring of an indicator and subsequently, updated the template <*Sustainability Monitoring Plan - Auscarbon - All Areas - 010618.docx*>.	
Conclusion	The project owner justified the inclusion of the 'Air Quality' in the template without a set target for monitoring. Hence, this CAR 31/18 is considered CLOSED.

CAR #:	CAR 32/18
Occurrence (Document name, Requirement and Page):	*Sustainability Monitoring Plan - Auscarbon NEW AREA Cert - 280318.docx*, Water Quality, Page 2; Biodiversity, Pages 3 and 4
Reference:	Section 3.4, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
In response to CARs 17/18 and 18/18, the project owner prepared the Water Quality Monitoring Plan and Biodiversity Monitoring Plan and planned for implementation in June 2018. The auditor acknowledges that the monitoring plans provide guidance for implementing on-ground monitoring of water quality and biodiversity. The relevant section of template 'Sustainability Monitoring Plan' must reference these monitoring plans as supporting documents.	
Suggested action required:	
The project owner shall reference these monitoring plans in the relevant section of the template 'Sustainability Monitoring Plan' as per CAR 30/18.	
Project owner's response:	
GS Template "Sustainability Monitoring Plan" has been updated to incorporate the elements of the Water Quality Monitoring Plan which has been developed in May 2018 and baseline and field data will commence from winter 2018.	
Additional documents provided by the Project owner:	
Refer to updated GS Template "Sustainability Monitoring Plan – Auscarbon – All properties – 010618"	
Auditor's review of the PO's response:	
In response to this CAR 32/18, the project owner updated the template with information on monitoring of indicators for 'Water Quality', 'Soil Condition' and 'Biodiversity' and stated the baseline data collection will commence in winter 2018. The project owner is required to develop appropriate methodology specific to the indicator to be measured and to abide by the plan for field measurement of these indicators.	
Conclusion	Since the 'Sustainability Monitoring Plan' includes the key elements for monitoring the indicators of 'Water Quality', 'Soil Condition' and 'Biodiversity', this CAR 32/18 is considered CLOSED.

CAR #:	CAR 33/18
Occurrence (Document name, Requirement and Page):	*GS Risk Register AUSCARBON v-240518.docx;* Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518.docx
Reference:	Section 2.1(l) and 3.6, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
In response to CAR 23/18, the project owner described the change in sheep grazing regime across the project area, the grazing impacts and future change in sheep grazing through managing intensity and timing of grazing in the established plantation. However, Risk Topic 'Animal – wild and domestic' in the template <*GS Risk Register AUSCARBON v-240518.docx*> and also section 1(l) in the template <Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518.docx> have not been updated with actual sheep grazing practice in 2018.	
Suggested action required:	
The project owner shall update the Risk Topic 'Animal – wild and domestic' in the template <*GS Risk Register AUSCARBON v-240518.docx*> with actual sheep grazing practice in 2018. The project owner shall also update section 1.(l) in the template <Key Project Information – ALL PROPERTIES - Auscarbon 2018 -230518.docx> with actual sheep grazing practice in 2018.	
Project owner's response:	
Updated GS Templates – Risk Register and Key Project Information – updated information on 2017/18 sheep grazing activities and further grazing considerations.	
Additional documents provided by the Project owner:	
"GS Risk Register Auscarbon 2018 – v 010618" **"GS Key Project Info – ALL PROPERTIES – Auscarbon 2018 – 010618"**	
Auditor's review of the PO's response:	
In response to this CAR 33/18, the project owner updated the Risk Topic 'Animal – wild and domestic' in the template < *GS Risk Register AUSCARBON v-010618.docx*> and section 1.(l) in the template <Key Project Info - ALL PROPERTIES - Auscarbon 2018 - 050618.docx> with actual sheep grazing practice in 2018.	
Conclusion	The project owner addressed this issue. This CAR 33/18 is considered CLOSED.

CAR #:	CAR 34/18
Occurrence (Document name, Requirement and Page):	*5.5-GS Baseline NEW 2018 280318.docx*
Reference:	Section 5.5, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
To comply with the requirement in section 5.5, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test), the project owner shall have a template 'Baseline' for Performance Certification and is required to update the existing filled-in template with information from the new areas added.	
Suggested action required:	
The project owner shall use the existing filled-in template 'Baseline' for the Performance Certification to update information for new areas. To distinguish the new information, a different colour shall be used.	
Project owner's response:	
Updated GS Baseline template – incorporate Performance and New Areas.	
Additional documents provided by the Project owner:	
"GS Baseline Auscarbon Properties 2018 – 010618"	
Auditor's review of the PO's response:	

The project owner used the existing filled-in template 'Baseline' for the Performance Certification and updated information for new areas in <*GS Baseline Auscarbon Properties 2018 010618.docx*> in blue color text.	
Conclusion	The project owner addressed this issue. This CAR 34/18 is considered CLOSED.

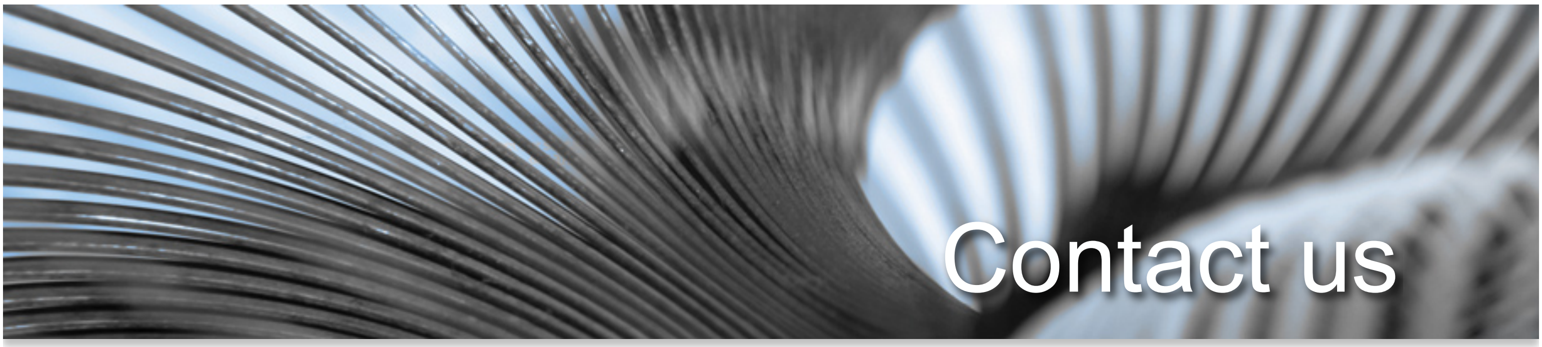
CAR #:	CAR 35/18
Occurrence (Document name, Requirement and Page):	*Auscarbon Leakage - NEW AREA - 240518.doc*
Reference:	Section 5.6, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
To comply with the requirement in section 5.6, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test), the project owner shall have a template 'Leakage' for Initial and Performance Certification and is required to update the existing filled-in template with information from the new areas added.	
Suggested action required:	
The project owner shall use the existing filled-in template 'Leakage' for the Initial/Performance Certification to update information for new areas. To distinguish the new information, a different colour shall be used.	
Project owner's response:	
GS Leakage template updated to include Performance Certification and New Areas in one document with New Area information added in different colour.	
Additional documents provided by the Project owner:	
"Auscarbon Leakage – Updated – 010618"	
Auditor's review of the PO's response:	
The project owner used the existing filled-in template 'Leakage' for the Performance Certification and updated information for new areas in <*Auscarbon Leakage - updated - 010618.doc*> in blue color text.	
Conclusion	The project owner addressed this issue. This CAR 35/18 is considered CLOSED.

CAR #:	CAR 36/18
Occurrence (Document name, Requirement and Page):	*Calculation CO2e Auscarbon All Properties 2018 - Update 250518.xls, 013_5.7-CO2-Fixation - Auscarbon 2017 - 010518.docx*
Reference:	Section 5.7, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)
Description of non-conformance or an issue to be addressed:	
The auditor notes that forest inventory had not been undertaken on Hillview 2014 Terra Grata 2015 and Bowgada 2015 and CO_2-Fixation values were obtained from the growth model. To comply with the requirement in section 5.7, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test), the project owner shall undertake forest inventory before every Performance Certification and estimate the CO_2-Fixation for each Modelling Unit.	
Suggested action required:	
The project owner shall specify the section of Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test) that permit use of values from the growth model for CO_2-Fixation values. Otherwise the project owner shall exclude these Modelling Units for Performance Certification and update the relevant template documents and estimation of validated and verified $CO_{2\text{-}e}$ certificates for this reporting period.	
Project owner's response:	
The calculation of 2018 CO2e-certificates from the 2014 and 2015 eligible areas has now been excluded	

<table>
<tr><td colspan="2">from Excel spread sheet “Calculation CO2e Auscarbon All Properties 2018 – Updated 010618“ - specifically the worksheet “Ex Post CO2e 2018”. These areas were not included within the 2018 resource inventory and the use of the Growth Model productivity is not applicable.</td></tr>
<tr><td colspan="2">Additional documents provided by the Project owner:</td></tr>
<tr><td colspan="2">Excel spread sheet “Calculation CO2e Auscarbon All Properties 2018 – Updated 010618“

Due to the calculation changes in the above “….Update 010618” spreadsheet file, the consequential changes have been incorporated within the GS Template “CO2-Fixation – Auscarbon 2018 - Updated 010618”</td></tr>
<tr><td colspan="2">Auditor's review of the PO’s response:</td></tr>
<tr><td colspan="2">The project owner acknowledged that the plantations established in 2014 and 2015 were not a part of forest inventory – 2018 and excluded from the $CO_{2\text{-}e}$ – certificate under the 2018 - Performance Certification. The auditor checked the updated file <<i>Calculation CO2e Auscarbon All Properties 2018 - Updated 050618.xls</i>> and confirmed a total $CO_{2\text{-}e}$ – certificate of 129,703 $tCO_{2\text{-}e}$ from a total area of 8,111.29 hectares.</td></tr>
<tr><td>Conclusion</td><td>Since the project owner excluded the plantation areas not inventoried in 2018 from the calculation of $CO_{2\text{-}e}$ – certificates, this CAR 36/18 is considered CLOSED.</td></tr>
</table>

<table>
<tr><td>CAR #:</td><td>CAR 37/18</td></tr>
<tr><td>Occurrence (Document name, Requirement and Page):</td><td>Carbon Performance Cert -Auscarbon - 010518.docx</td></tr>
<tr><td>Reference:</td><td>Section 6.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test)</td></tr>
<tr><td colspan="2">Description of non-conformance or an issue to be addressed:</td></tr>
<tr><td colspan="2">The template ‘Carbon Performance’ included data on the projected aboveground biomass derived from the growth model and the measured aboveground biomass from the forest inventory – 2018 and the sampling error for each Modelling Unit. This information may be relevant but does not address the main question ‘describe the shortfalls of the project’. To conform to the requirement 6.1, Gold Standard Afforestation/Reforestation (GS A/R) Requirement Version 0.9 (Road-Test), the project owner shall describe the shortfall of the project.</td></tr>
<tr><td colspan="2">Suggested action required:</td></tr>
<tr><td colspan="2">The project owner shall update the template with a description of the shortfall of the project by accounting between the actual carbon stock or verified CO_2-certificates and the projected carbon stocks or validated CO_2-certificates.</td></tr>
<tr><td colspan="2">Project owner's response:</td></tr>
<tr><td colspan="2">Comments regarding the shortfall between inventory biomass (i.e. green above-ground biomass) results and Growth Model projections have been incorporated into an updated GS Template “Carbon Performance - 010618“.</td></tr>
<tr><td colspan="2">Additional documents provided by the Project owner:</td></tr>
<tr><td colspan="2">GS Template “Carbon Performance - 010618“</td></tr>
<tr><td colspan="2">Auditor's review of the PO’s response:</td></tr>
<tr><td colspan="2">The project owner provided a detail account on the shortfall between the ex-post estimation of $CO_{2\text{-}e}$ and the projected (ex-ante) $CO_{2\text{-}e}$ with a comparative table showing the measured and projected $CO_{2\text{-}e}$ for each property. The auditor verified these numbers and confirmed that the measured $CO_{2\text{-}e}$ is 47% of the projected $CO_{2\text{-}e}$. This implies that the project has a shortfall of 53% of the project $CO_{2\text{-}e}$.</td></tr>
<tr><td>Conclusion</td><td>Since the project owner provided a detail account on the shortfall between the ex-post estimation of $CO_{2\text{-}e}$ and the projected (ex-ante) $CO_{2\text{-}e}$, this CAR 37/18 is considered CLOSED.</td></tr>
</table>



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