



IBM Australia Limited

**Verification of Environment &  
Well-being Progress Report for  
Australia and New Zealand**

Verification Report

October 2004



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# 1. Introduction

## 1.1 Commission

IBM Australia Limited (IBM) commissioned GHD Pty Ltd (GHD) to conduct an independent assurance of the *IBM Environment & Well-Being Progress Report 2003, Australia and New Zealand* (the Report). IBM is responsible for the content of the Report. The data and statements covered the period 1 January 2003 to 31 December 2003.

This assurance report was commissioned by:

IBM Australia Limited  
55 Coonara Avenue  
West Pennant Hills NSW 2125

## 1.2 Purpose

The intended outcome of the verification review is to provide assurance to stakeholders that the information contained within the Report is accurate and gives a balanced view of IBM's health, safety and environmental (HSE) performance for 2003.

Specific objectives, required to achieve the desired outcome, are:

- ▶ To provide an external and independent confirmation that the data reported in IBM's Report and the systems used to generate them are accurate and complete;
- ▶ To provide independent confirmation that the IBM Report provides a balanced view of IBM's HSE performance in Australia and New Zealand; and
- ▶ To provide a public verification statement, to be included in IBM's report, that includes the scope of the verification and that provides transparency with regard to the verification process.

## 1.3 Scope of Work

The scope of work is summarised below.

1. Undertake an audit of selected data trails to ensure the data and statements included in the Report are accurate and fair;
2. Assess the degree of reporting against the company's HSE policies, programs, objectives and targets so as to evaluate completeness of reporting;
3. Preparation of a report which includes: verification methodology; audit outcomes; and recommendations to improve the verification process, where and if appropriate; and
4. Preparation of a verification statement that will be included in the Report.

The assessment was limited to data and claims made for IBM's Australian and New Zealand operations. The review did not include assessment of performance against targets, policies or HSE management systems. Not all claims made in the Report were verified – only those relating to the data streams that were verified. The number of full time equivalent employees and building floor areas were not checked as part of this review.



## 2. Methodology

### 2.1 Assurance Principles

Current international best practice in verification of company public performance reporting is to use the **AA 1000 Assurance Standard**. Application of the Standard provides greater credibility to a company's disclosures and performance stated in the public report.

The AA 1000 Assurance Standard is an assurance standard that covers the full range of an organisation's performance and disclosure of qualitative and quantitative data. The standard is based on assessment of reports against three Assurance Principles:

1. Materiality;
2. Completeness; and
3. Responsiveness.

Applying the Standard to the review process requires that IBM consults with stakeholders on the materiality of the subject matter to stakeholders, responsiveness to stakeholders and completeness of information pertaining to stakeholders. IBM stakeholders would include shareholders, government and regulators, peer groups, suppliers, customers, employees, community, environment groups and the media.

Stakeholder consultation was outside of the scope of work for the 2003 period. However, GHD has incorporated the principles of the AA 1000 Standard, where applicable. These include:

- ▶ An assessment of the materiality to stakeholders based on generally accepted reporting standards, such as the Global Reporting Initiative (GRI) and Environment Australia's guidelines;
- ▶ An evaluation of performance indicators to confirm they are appropriate and reflect the full range of environmental and OH&S impacts of IBM operations;
- ▶ An examination of the completeness of IBM's understanding of its own performance and impacts;
- ▶ An assessment of responsiveness to previous feedback; and
- ▶ Provision of a more detailed verification statement.

### 2.2 Data review

In previous years, only a limited data set was reviewed – up to twelve randomly selected HSE data sets. The data reviewed was not always representative of the total data. In this report, 37 targeted data sets were reviewed from fourteen data streams. For each of the fourteen data streams for operations in Australia, original data and supporting evidence was reviewed representing over 70% of the total values claimed. Random data was reviewed for operations in NZ.

The claims reviewed in the text of the Report were limited to those relating to the 37 data sets reviewed.

The data selected for review for the 2003 period is listed in Table 1. An indication of the data and sites reviewed in previous years is also indicated in the Table.



**Table 1: Data review for 2003**

No.	Data stream	Sites reviewed for 2003	Reviewed previously
1	Lost time injury	All Australia	All Australia 2001 & 2002
2	Dominant injury type	All Australia	No
3	Product scrap	Homebush	Homebush 2001 & 2002
4	Water usage	Petone*, St Leonards, West Pennant Hills	Petone 2002, Clayton 2001
5	Electricity	Petone*, Newton*, St Leonards, West Pennant Hills, Clayton	Clayton 2002 & 2001, Petone 2001
6	Hazardous wastes	St Leonards	Baulkham Hills 2002, Ballarat 2001
7	Non hazardous wastes	St Leonards, West Pennant Hills, "commercial" sites	Ballarat 2002, West Pennant Hills 2001
8	Paper use	All Australia	All Australia 2001 & 2002
9	Office paper recycled	Petone*, Majestic Centre*, St Leonards, West Pennant Hills	West Pennant Hills 2001
10	Ozone depleting substances	Innovation Centre, West Pennant Hills	No
11	Greenhouse gas	All Australia	Clayton 2002
12	Diesel use	St Leonards, Clayton, Knoxfield	Clayton 2002
13	Petrol use	All Australia	No
14	Natural gas/ LPG	West Pennant Hills, Clayton	Clayton 2002

Note: \* New Zealand site

### 2.3 Site visits

Site visits were conducted to review raw data and to discuss with relevant personnel the data collection procedures (summarised in Table 2). Other data was collected from IBM representatives via email and facsimile.

**Table 2: Site visits**

Site location	Date	Purpose
West Pennant Hills, NSW	11/06/04	Start up meeting. Collection of information for review
West Pennant Hills, NSW	30/06/04	General information review and coordination
		Energy & gas, hazardous & non-hazardous waste data review
West Pennant Hills, NSW	07/07/04	Water, paper, ozone depleting substances and safety data review
		Additional electricity, gas and waste data review
Petone, NZ	02/08/04	Review of data for Petone, Newton & Majestic Centre



## 3. Findings

### 3.1 Data and claims verification

GHD undertook data and claims verification and concludes:

- ▶ The selected environmental statements and claims made in the text of the Report were verified as correct. Sufficient evidence was provided by IBM staff and records to support each claim. Any discrepancies detected have been corrected in the final report;
- ▶ GHD reviewed IBM's procedures for collecting the environmental data and deriving environmental performance indicators. The procedures were generally acceptable and the assumptions made in deriving indicators were reasonable. Improvements to data collection procedures were made direct to IBM in a separate report *Numerical environmental indicators 2003*. These improvements included documentation of procedures used, changes to spreadsheets used to collate information from multiple sites to clarify assumptions and calculations used, linking of spreadsheets to avoid transcription errors, internal checking of data, and establishment of more rigorous document quality control processes;
- ▶ A number of minor errors were noted, such as adjustment of data to cover the period 1/1/03-31/12/03, transcription errors and data entry errors. In most cases, the error did not make a material difference (less than 5%) to the total data set. The most significant errors were noted for paper/ cardboard recycling data, where data had been incorrectly collated, and in the limited data reviewed for New Zealand, where evidence reviewed did not substantiate the collated data. The source of the errors for paper/ cardboard recycling data were identified during the audit and corrected. The discrepancies for New Zealand data were not adequately explained;
- ▶ The revised data, for the data sets reviewed, was correct, based on information available for the reporting period. Any data errors detected have been corrected in the final report;
- ▶ Calculation methods and assumptions for the data reviewed, for example, greenhouse gas emissions, are valid and follow recognised methods; and
- ▶ Much of the numerical environmental information is derived by IBM contractors, building managers and suppliers. We reviewed baseline information and data collection procedures from a selection of third party suppliers. Recommendations made to IBM included documentation by suppliers of data collection and collation procedures, as well as checking and signing off on data supplied to IBM.

IBM gave unrestricted access to all records and documentation requested for review and to personnel for interviews.

Detailed findings and recommendations were presented to IBM for numerical data, statements and claims in a separate report.

**Conclusion:** Based on our findings, the environmental statements made and environmental data and indicators shown in the Report, present a fair and reasonable view of IBM's health, safety and environmental performance over the past year.



### 3.2 Materiality

Materiality of the Report was reviewed in terms of the AA 1000 assessment criteria:

*Does the sustainability report provide an account covering all the areas of performance, that stakeholders need to judge the organisation's sustainability performance?<sup>1</sup>*

GHD reviewed whether IBM had included information about its environmental performance in the Report required by stakeholders. IBM Australia has developed a set of numerical environmental indicators based on:

- ▶ IBM international reporting requirements;
- ▶ Global Reporting Initiative reporting guidelines; and
- ▶ Environment Australia's reporting guidelines.

Reporting and analysis is more comprehensive this year as data collection improves (quantity of sites included and quality of data). IBM has reported on a number of new performance indicators this year, including:

- ▶ Total number of sheets of A4 equivalent paper consumed;
- ▶ Cumulative greenhouse gas emission abatement for New Zealand; and
- ▶ Percentage water savings.

In addition, performance has been expressed on a unit basis (quantity per person and per square metres of building area), which will allow comparison between individual sites, countries and with other industries. New parameters reported include:

- ▶ Unit basis - number of Full Time Equivalent (FTE) employees, building floor area and number of sites;
- ▶ Paper use in reams per FTE;
- ▶ Water usage in kilolitres per FTE and building area;
- ▶ Waste generation in kilograms per FTE; and
- ▶ Greenhouse gas emissions per FTE.

Environmental aspects of performance, considered relevant by the auditor, that have not been reported by IBM Australia include: toner recycling (commenced late 2003); and data from all of IBM's sites (refer to Section 3.3). The auditor reviewed evidence that IBM is currently collecting and collating this information and/or developing programs to obtain the information in future. Quantitative data on air travel (and greenhouse emissions) is not currently reported.

Publicly reported comparative data from other similar organisations in Australia and New Zealand is not available. IBM appears to lead the IT industry in public environmental reporting.

**Conclusion:** The Report presents a fair representation of the material aspects of IBM's environmental performance for 2003. IBM has increased the number of performance indicators reported since last year. Data has been provided on a unit basis (per person and per square metres of building area) which will allow comparison with other industries. Reporting and analysis is more comprehensive this year.

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<sup>1</sup> Note: The questions are from the AA 1000 Assurance Standard [www.accountability.org.uk/aa1000](http://www.accountability.org.uk/aa1000)



Reporting qualitative data on additional environmental parameters, such as toner recycling and air travel, would further enhance reporting. No misrepresentations were noted.

### 3.3 Completeness

*Is the information complete and accurate enough to assess and understand the organisation's performance in all areas? <sup>1</sup>*

GHD reviewed whether IBM had identified and understood the material aspects of its environmental and safety performance. Based on our review of the information reported in the current Report, GHD is of the opinion that IBM has adequately identified and understood its direct environmental and safety impacts: energy usage (electricity, gas and fuels); paper usage and recycling; water usage; greenhouse gas emissions; waste management (hazardous and non-hazardous); environmental incidents; and injury information.

One of the major indirect environmental impacts of IBM's activities is the performance of its suppliers. In the 2003 Report, IBM had not addressed supply chain management impacts in a structured and comprehensive manner.

For direct environmental impacts, the auditors considered that there was sufficient evidence to support the claims made and numerical data reported. In previous Reports, data was presented for the main eight IBM sites. Data was not available for parameters such as waste generation and recycling, paper recycling and water usage for smaller and/or commercial sites. This has been recognised by IBM and data capture from additional sites is progressively included. The auditor is satisfied that continual improvements in data capture and completeness are being made.

**Conclusion:** IBM has identified and understood its direct material aspects, and reported on those aspects appropriately and clearly. IBM is making ongoing improvements in more complete and accurate data capture, particularly for waste generation and recycling, paper recycling and water usage for all of its sites. In future, IBM could consider reporting on its supply chain management environmental impacts.

### 3.4 Responsiveness

*Has the organisation responded coherently and consistently to stakeholders' concerns and interests? <sup>1</sup>*

GHD reviewed whether IBM has responded to stakeholder concerns and communicated these responses in the Report. IBM advised that stakeholders had not raised any concerns with the previous Reports. Stakeholder consultation was not conducted by IBM or the auditor as part of this verification process.

The previous years environmental and well-being Reports were readily accessible to IBM's stakeholders, via the IBM website.

**Conclusion:** Stakeholder safety and environmental concerns and issues were not assessed during this verification. IBM could consider conducting formal stakeholder consultation for future Reports.

### 3.5 Recommendations

A representative selection of safety and environmental claims made by IBM and numerical data were subjected to detailed review. The detailed findings were presented to IBM prior to finalisation of the Report. Where the review indicated errors, IBM subsequently made changes to the wording of the claims and/or the numerical data.



The following main recommendations were made:

#### **General**

- ▶ IBM should establish more rigorous document quality control processes. A document register should be prepared for all documentation involved in calculating numerical data for the Report. All documentation used in the preparation of the Report should be labelled;
- ▶ IBM should adopt and use a standard nomenclature for each site across all spreadsheets and documentation;
- ▶ Some significant errors were noted for non-hazardous solid waste data (for paper and cardboard). A random check of both paper and cardboard recycled data should be included in next year's verification to check the accuracy of data; and
- ▶ IBM should include data on the total refrigerant stored on site (in the chiller system and in bottles) in the inventory of ozone depleting substances.

#### **Data from suppliers**

- ▶ IBM should request its contractor to document how product scrap is measured and to confirm that it has cross-checked all data prior to issue to IBM;
- ▶ IBM should request its contractor responsible for waste management to subject all data to an internal check and sign off on the accuracy of the data before supplying to IBM; and
- ▶ IBM should request its contractor to keep adequate records of how diesel usage was measured or estimated and sign off on the accuracy of the data before supplying to IBM.

#### **Improvements to procedures and spreadsheets**

- ▶ Develop a written procedure for data collection and entry into the "Product Scrap" and the "Electricity" spreadsheets, so that data is entered in a consistent manner from year to year;
- ▶ Enter the data for each recyclable and landfilled component for Product Scrap for each month in a separate spreadsheet;
- ▶ Include the basis for unit measurement in each spreadsheet such as the total building area and number of FTE. Also note the source of the information, such as the building manager;
- ▶ Ensure that actual electricity use is reported, not the NEMMCO charge basis;
- ▶ Ensure that all data entry figures are checked by a second party prior to entry in the spreadsheets;
- ▶ Include explanatory notes in the spreadsheets indicating how the values were calculated, rather than just embedding the calculations in individual cells; and
- ▶ Wherever possible, data should be entered directly into linked spreadsheets, to avoid the possibilities of transcription errors and incorrect calculations.

### **3.6 Verification statement**

The verification statement for the IBM Australia and New Zealand *Environment & Well-Being Progress Report 2003* is included at Appendix A.



## 4. Statement of Independence and Impartiality

### 4.1 Statement of Independence

GHD confirms that staff involved in this audit have no relationship with IBM that may interfere with it exercising independent judgement. The points of reference used below to confirm the independence of our auditors have been based on the recommendations made in the "Independence of Australian Company Auditors (Ramsay) Report".

#### ► **Employment relationships:**

- *Employment by client of auditor:* To our knowledge, no current partner, principal, manager or professional employee of GHD, or any GHD staff member undertaking this work, is an employee, officer, partner, employer or employee of an officer, or a partner or employee of an officer of IBM;
- *Employee by client of certain relatives of auditor:* Members of the audit team do not have a close family member who is a director, officer or employee of IBM who is in a position to affect the subject matter of the audit engagement;
- *Employment by client of former auditor/employee of auditor:* To our knowledge, no director, officer or employee of IBM who is in a position to affect the subject matter of the audit engagement is a former partner, principal or professional employee of GHD;
- *Retired audit partner joining board of audit client:* No former employee of GHD, who has been involved in this audit of IBM, has become a director of IBM after resigning from GHD;
- *Employment by audit firm of former employee of client:* No member of the audit team has, during the period covered by the audit report, been an officer of IBM, or an employee of IBM or in a position to influence the subject matter of the audit engagement;
- *Remuneration from audit firm:* No officer or employee of IBM has or will receive any remuneration from GHD for acting as a consultant to it on any auditing matters.

#### ► **Financial and business relationships:**

- *Loans to and from audit clients:* Members of the audit team and their immediate family have not accepted, made or guaranteed a loan to or from IBM.
- *Business relationships:* No member of the audit team has a direct business relationship with IBM or any of its officers, except for members of GHD being a consumer in the ordinary course of business.

#### ► **Provision of non-audit services:**

- In the 2003 period, GHD did not undertake any projects directly for IBM. GHD undertook two non-audit commissions for IBM's contractors, Johnson Controls Australia, for IBM sites. These commissions have resulted in total revenue of approximately \$31,000. GHD revenue for the 2002-2003 financial year was \$293.1 million, and therefore revenue gained from IBM/ JCA for non-audit services represents 0.01% of gross revenue.



## **4.2 Statement of Impartiality**

IBM has a number of stakeholders with respect to environmental issues. These include green groups, NGOs and state environmental protection groups. GHD carried out approximately \$500,000 environmental, management and engineering projects for state environmental protection groups in the 2002-2003 financial year, representing less than 0.2% gross revenue. None of these projects had any impact or implications to the audit and verification of IBM's Report.

GHD declares that it is impartial with respect to stakeholder interests.



## 5. Statement of Competency

The GHD audit team members and professional qualifications are stated below:

### 5.1 Lead Auditor

#### **Sue Trahair - Lead Environmental Auditor**

Sue Trahair was responsible for conducting the verification. Sue is a principal engineer with GHD. She has over 20 years experience in environmental auditing and verification, wastewater treatment, solid waste management, odour control and hazardous waste treatment. Sue has been actively involved in conducting environmental and OH&S audits since 1990. She has conducted over 250 environmental, compliance, due diligence and OH&S audits and been project manager/peer reviewer for an additional 160 audits. Sue meets the qualifications for environmental auditors set out in ISO 14012 and has been a registered Lead Environmental Auditor with the Quality Society of Australasia since 1997.

Audits undertaken by Sue have ranged from small industrial sites to large multi-site complex plants, including sewage treatment plants, chemical plants, power stations, gas works, mechanical workshops, bus depots, newspaper recycling mills, electrical substations, detergent production, office blocks, major hotels, food and beverage, abattoirs and general manufacturing.

Sue has published 15 papers on environmental auditing, environmental performance benchmarking, dangerous goods management and industrial wastewater treatment. She has also developed and presented over 30 environmental training courses for different industries.

#### **Qualifications and Affiliations**

- ▶ BE (Chem) Hons I, University of Sydney, 1983
- ▶ QSA Lead Environmental Auditor (Registration number 006839).
- ▶ WorkCover OH&S for Construction Work, 2002
- ▶ Approved by DIPNR as an Environmental Management Representative for major construction projects; and to undertake hazard audits under the Hazardous Industry Planning Advisory Paper No. 5 guidelines.
- ▶ Member, Australian Water Association and The Institution of Engineers Australia
- ▶ Winner "Community and Environment Award", Engineering Excellence Awards, 1998, IEAust

### 5.2 Audit team members

The other audit team members and their role, is outlined below:

#### **Adrian Heggie – Peer Review**

Adrian Heggie is a Principal in the Environmental Management Group with GHD Pty Limited. He has 25 years experience in environmental science and environmental management for the public sector, private industry and consulting. Adrian was instrumental in establishing the current environment, health and safety management system for Caltex Australia while EHS manager for the 'Marketing Group' of Caltex Australia. Later, as a consultant, Adrian revised the Caltex EHS Management System to make it compatible with ISO 14001.



Recent environmental management system audits undertaken by Adrian include bulk chemical storage facilities and terminals in Australia and New Zealand.

Mr Heggie also has a nationally recognised expertise in ambient air quality assessment and is currently an industry representative on the Peer Review Committee for the Air Quality NEPM.

#### ***Qualifications and Affiliations***

- ▶ Bachelor of Arts (Earth Sciences) – Macquarie University, 1974.
- ▶ Graduate Diploma (Environmental Studies) – Macquarie University, 1979.
- ▶ Advanced Occupational Health & Safety Management, National Safety Council of Australia
- ▶ Peer Review Committee for Ambient Air NEPM (National Environment Protection Measure) (current)
- ▶ Member, Australian Water Association, Clean Air Society of Australia and New Zealand, Corporate Environmental Manager's Group

#### **Matthew Walker – Review of New Zealand information**

Matthew has extensive experience in the environmental management of industrial developments. He has special expertise in air quality, and has developed worldwide experience in advising regulators and operators of industrial facilities. His experience has included managing a strategic environmental review of the UK refinery sector for the Environment Agency (EA), providing consultancy advice to a major power station operator, contaminated site investigations, due diligence assessments of power plants and waste management sites, noise and air quality monitoring and assessments.

#### ***Qualifications and Affiliations***

- ▶ MSc in Integrated Pollution Management UMIST, 1996-1998
- ▶ BSc (Hons) Degree in Environmental Studies Hatfield Polytechnic, 1985-1989
- ▶ Founder member of the Air Dispersion Modellers Group of the National Society for Clean Air and Environmental Protection
- ▶ Committee Member of the Clean Air Society of Australia and New Zealand.

### **5.3 GHD experience**

GHD has extensive experience in the development, assessment and verification of:

- ▶ Annual environmental reports and data verification;
- ▶ Public Environment Reports;
- ▶ National Pollutant Inventory reporting;
- ▶ Load based licensing reporting; and
- ▶ Greenhouse Challenge reporting.

Information on GHD can be found at [www.ghd.com.au](http://www.ghd.com.au)



Appendix A  
Verification Statement



### **Environmental verification statement**

GHD was commissioned by IBM Australia Ltd to conduct an independent verification of the "IBM Environment & Well-Being Progress Report for 2003" (the Report). The data and statements in the Report covered the period 1 January 2003 to 31 December 2003.

### **Scope of Work**

The scope of the assessment was to verify the environmental and well-being data and claims in the Report, ensure that the Report provides a balanced view of IBM's Health, Safety and Environment performance and identify areas for improvement. The verification was expanded this year to cover 37 data sets, compared to 12 in 2002. The assessment was limited to data and claims made for IBM's Australian and New Zealand operations.

The findings of the verification audit are summarised below.

### **Verification of environmental claims**

The environmental statements and claims made in the text of the Report, relating to the data reviewed, present a fair and reasonable view of IBM's health, safety and environmental performance over the past year.

### **Data collection procedures**

GHD reviewed IBM's procedures for collecting the data and deriving performance indicators. The procedures were generally acceptable and the assumptions made in deriving indicators were reasonable. Recommendations for improvements were made during the verification process, such as documenting the methodology used.

### **Data verification**

The data, data presentation, methodology, calculations and assumptions were correct, based on information available for the reporting period. Any data errors detected have been corrected in the final report. Most data errors were non-material.

There is considerable uncertainty regarding the completeness and accuracy of the data audited for New Zealand operations and not all data could be verified for the reporting period.

Much of the numerical environmental information is provided to IBM by its suppliers and contractors. We have independently audited a selection of contractors' data collection procedures.

The Report was reviewed against the three *AA 1000 Assurance Standard* principles of materiality, completeness and responsiveness:

### **Materiality**

The Report presents a fair representation of the material aspects of IBM's environmental performance for 2003. IBM has increased the number of performance indicators reported since last year. Data has been provided on a unit basis (per person and per square metres of building area) which will allow comparison with other industries. Reporting and analysis was more comprehensive in 2003. Reporting qualitative data on additional environmental parameters, such as toner recycling and air travel, would further enhance reporting. No misrepresentations were noted.

### **Completeness**

IBM has identified and understood its direct material aspects, and reported on those aspects appropriately and clearly. IBM is making ongoing improvements in more complete and accurate data capture, particularly for waste generation and recycling, paper recycling and water usage for all of its sites. In future, IBM could consider reporting on its supply chain management environmental impacts.

### **Responsiveness**

Stakeholder safety and environmental concerns and issues were not assessed during this verification. IBM could consider conducting formal stakeholder consultation for future Reports.

### **Summary**

Based on our findings, the statements made and data shown in the Report present a fair and reasonable view of IBM's environmental performance over the past year.

### **Independence**

GHD confirms that the audit team is independent from IBM Australia Ltd.

### **Full statement**

A more detailed version of this statement, including scope of work, methodology, findings, recommendations, assessment against AA 1000, statement of independence and details of auditors can be found at [www.ibm.com.au](http://www.ibm.com.au)

Sue Trahair

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October 2004



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