Scope and Objectives
AA Enviro was commissioned by SEPA to review and audit fossil fuel consumption data to be published in SEPA’s Annual Report 2017-18.

The scope of fossil fuel consumption data for validation included those associated with:

- operation of buildings (electricity, gas and other fuels);
- business travel (air, rail, car and ferry);
- fleet transport (business use and pool vehicles); and
- operation of the Sir John Murray marine survey vessel.

The primary objective of the verification exercise was to review the fossil fuel consumption data and provide an independent verification statement reflecting the findings of the review, thereby giving assurance that data published in SEPA’s Annual Report 2017-2018 is valid and a credible reflection of actual fossil fuel consumption during the specified reporting period.

Methodology and Limitations
The methodology used by AA Enviro to verify the validity and accuracy of material presented by SEPA was to review and critique selected data sets under each fossil fuel consumption area for which validation was sought. A combination of techniques was used to check and validate the presented information, which included:

- Discussions with SEPA staff;
- Interrogation and sample checking of primary and secondary data;
- Reviewing records, reports and other relevant documents; and
- Examining internal and external communication records.

The opinion in this statement is based on a review of information and samples of evidence provided by SEPA during the verification process. AA Enviro has had no participation in the generation of material presented in the SEPA’s Annual Report 2017–18 and during the reporting period has not had any association with the data presented by SEPA or any commercial arrangements that might prejudice our views or findings.

Opinion
Based on the information provided during the review process, it is our opinion that the material presented within the validation scope represented a fair, transparent and reliable account of SEPA’s fossil fuel consumption for the reporting year. Our examination of selected data sets also provided confidence that the data presented is also at a sufficient resolution of accuracy.

In view of the dependence on third party suppliers for important data sets, we recommend that key suppliers are audited to check primary data sources and ensure the transfer of reliable and accurate information.