



Lean & Green Europe Audit Protocol

Version 11.03.2020

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1. Introduction

In this document the national Lean & Green host provides participants and their auditing organizations with the necessary framework in order to perform Audits at any level of the initiative.

Please note that per level of the initiative the individual requirements (see other Document "Lean & Green Europe Rule Book, Chapter 2 – 6") are different and need to be included individually. Additional national requirements are possible and need to be proactively inquired via the national host.

The audit that an auditor performs with the help of this document provides the basis for obtaining 1 of the 5 Lean & Green Star levels. The purpose of the audit is to allow data from the organization participating in Lean & Green to be verified at source within the organization itself. Such data relates to aspects including logistics volumes (cargo), fuel and/or energy.

The auditor performs the audit and, rather than providing assurance, merely reports the audit findings. Areas on which the audit should focus are described in the audit protocol. The auditor will need to coordinate with his client (the applicant) regarding the timings of the specific procedures to be carried out. It will be up to users of the report to form their own opinion and draw their own conclusions. In addition to the applicant itself, the users of the report also include the national Lean & Green host.

2. Basic Principles

a. Goal of the Program

The audit protocol relates to the Lean & Green program. Lean & Green is an incentive program for companies and the government that is implemented by Lean & Green Europe. It encourages organizations to grow to a higher level of sustainability by taking measures that not only result in cost savings, but at the same time reduce environmental impact. Lean & Green distinguishes between mobility of goods and passenger mobility.

b. Lean & Green Award

If an organization can demonstrate with a plan of approach that it can achieve a given CO2 reduction in a given timeframe, it becomes eligible for the Lean & Green Award. When the objective in the plan of approach is achieved, a Lean & Green Star per Phase is awarded. The Lean & Green Award shows that organizations are actively working to make their logistics and mobility processes more sustainable.

c. Lean & Green Stars

The Lean & Green Stars ensures that the program continuously deepens and develops the sustainability level of organizations. Organisations that actually hit their CO2 reduction target receive their first

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Lean & Green Star as a symbol of achieving their Lean & Green ambition. The subsequent stars will be developed in collaboration with the participating organizations.

d. Definitions

The following definitions are used in this audit protocol:

Applicant: organisation that uses the measures in a plan of approach to achieve a reduction in CO₂ emissions of 20% compared to the baseline measurement;

Plan of approach: project plan as submitted by the applicant to the Lean and Green program, indicating how a relative saving of 20% in CO₂ emissions will be achieved;

Justification (regarding CO₂ Reduction): justification completed by the applicant, in which the CO₂ emissions are shown both in absolute and relative terms;

CO₂ consumable: this refers to items which, when consumed, emit CO₂ emissions, such as litres of fuel, kilowatt hours, etc.;

CO₂ emitting assets: This refers to assets which, through their use emit CO₂ emissions such as cars, trucks, machines, etc.;

Unit of the relative savings: a unit indicated in the plan of approach such as tonnes of goods, number of pallets, cubic metres, etc., which is used to express the relative savings;

Auditor: an independent expert who refers to the review of processes, activities, results or an internal control system (ICS). The audit is about the fulfillment or compliance with defined requirements, standards or standards.;

Baseline measurement: period from the action plan in which the old situation of the (absolute and relative) CO₂ emissions has been determined;

Evaluation measurement: period of justification during which the (absolute and relative) CO₂ emissions in the new situation after implementation of the action plan is determined;

Scope and entities: business unit(s) of the applicant for which the plan of approach has been drawn up;

Conversion factor (or emission factor): factor used to work out the CO₂ emissions from a CO₂ consumable or CO₂ emitting assets;

External Assessment Institute: party that is engaged by Lean & Green Europe to assess the plan of approach for obtaining the Lean & Green Award;

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Administration: financial and non-financial records kept by the applicant in which the data relevant to the justification are recorded;

Source data: a justification provided by a third party for data (such as invoices for litres of fuel consumed, standard consumption of factory delivered cars, etc.).

e. Requirements per Lean & Green Star Phase

Please refer to the Lean & Green Europe Rule Book, and if necessary national additional documents, for the requirements that the participating Company has to achieve.

3. Research approach for Report of Factual Findings

a. Approach

The audit is carried out for assessment by Lean & Green Europe which may be provided to the applicant. This requires the applicant to provide not only a justification but also a report of factual findings provided by an auditor.

The auditor carries out the document research in accordance with previously mentioned Standard 4400. This means that he does not provide certainty, but only reports research findings. The audit protocol describes the areas of attention for the research. The auditor will have to coordinate with his client (the applicant) regarding the timescale of the specific activities to be carried out. In model A, there is room to describe the work carried out. The user of the report must form their own opinion and draw their own conclusions.

The users are not only the applicant, but also Lean & Green Europe.

b. Frame of reference for the report of factual findings

For the research leading to the report of factual findings relating to the justification of CO₂ reduction, the auditor must at least undertake the following activities:

- A) Take note of the plan of approach as approved by the national host of Lean & Green Europe.
- B) Take note of the way in which the CO₂ reduction is objectively and relatively measured in the plan of approach, as assessed by the External Assessment Institute in the application.
- C) Establish that both the plan of approach and the reporting of the results are from the same (legal) entity and that they have signed the report with all according data/documents as 'completed to the best of their knowledge'.
- D) Proof of primary data (where required).
- E) Appliance of Standards and Norms.

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- F) Verify that the justification contains all the must-elements included in the attached rating sheet created by Lean & Green Europe.
- G) Confirm that the "Justification of CO2 reduction" and all other calculations is arithmetically correct.
- H) Determine that the comparison is made with the baseline measurement from the plan of approach.
- I) Determine the total and relative CO2 savings in the final year/period.
- J) Determine that the conversion factor (or emission factor) used to arrive at the CO2 emissions is in line with the plan approved by Lean & Green Europe and that this is fully explained in the report.
- K) Activities concerning the baseline measurement:
 - a. Ensure that the baseline measurement data is consistent with the approved plan of approach;
 - b. Ensure that the baseline measurement data is consistent with the administration kept by the applicant;
 - c. Take note of the way in which the extent of the CO2 emissions have been determined and ensure that this has been explained in the justification in accordance with the plan of approach;
 - d. Make sure that the unit size of the relative savings is in line with the applicant's source data;
 - e. If the savings are achieved by reducing a CO2 generating consumable:
 - f. make sure that the use of a consumable during the baseline measurement is consistent with the applicant's administration; and
 - g. by randomly testing 3 items in the justification, determine that the recorded consumption is consistent with source documentation.
 - h. If the savings are (partly) realised and justified by replacing or renewing CO2 emitting assets¹ then for this part:
 - i. determine that the standard emission or actual consumption as included in the baseline measurement is consistent with the applicant's administration; and
 - j. by randomly testing 3 items in the justification, determine that the standard emission or actual consumption is consistent with source documentation.
- L) Activities concerning the evaluation measurement:
 - a. Ensure that the evaluation measurement data is consistent with the administration kept by the applicant;
 - b. Ensure that the size of the CO2 emissions have been determined in a consistent manner with respect to the baseline measurement;
 - c. Ensure that for the evaluation measurement the same scope and the same entities were used as in the baseline measurement and in the plan of approach;

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- d. Confirm that the unit used to calculate the relative savings is consistent with the applicant's source data (such as number of cars, tonnes of goods, etc.) and that the unit is equal to the baseline measurement;
- e. If the savings are achieved by reducing a CO2 generating consumable:
 - i. Make sure that the use of a consumable during the evaluation measurement (such as litres of fuel, kWh etc.) is consistent with the applicant's administration; and
 - ii. Make sure that wherever needed data is available in the quality required per scope (i.e. per number plate/month)
 - iii. by randomly testing 3 items in the justification, determine that the recorded consumption is consistent with source documentation.
- M) This concerns specific situations in which the savings are realised and accounted for as a derived calculation (e.g. number of kilometres x standard consumption) due to the lack of a comprehensive administration regarding the use of a CO2 generating consumable
 - a. If the savings are (partly) realised and justified by replacing or renewing CO2 emitting assets² then for this part:
 - i. Determine that the standard emission or actual consumption as included in the evaluation measurement is consistent with the applicant's administration; and
 - ii. By randomly testing 3 items in the justification, determine that the standard emission or actual consumption is consistent with source documentation.
- N) Adherence of deadline
- O) Document the activities in a report of factual findings.

c. Source documentation and records required for this audit

To perform the audit on which the report of factual findings is based, an insight is needed into the following documentation and records in relation to a baseline and an evaluation measurement (time period of one calendar year or 12 consecutive months) of the applicant:

Volume/Cargo	Fuel/CO2	Energy/CO2	Total CO2 emissions
A. In-scope* volume for Lean & Green participation	C. In-scope volume of fuel for Lean & Green participation resulting in transport-related CO2 emissions	D. In-scope volume of energy for Lean & Green participation resulting in warehousing-related CO2 emissions	E. In-scope CO2 emissions for Lean & Green participation
B. Total volume of entity			

* Lean & Green participants define a scope: the portion of their operations in respect of which they will achieve the CO2 reduction required of program participants. The scope is measured in relation to volume/cargo and fuel/energy/CO2.





d. Reporting of factual findings and basic documents

The auditor shall state in the report which specific activities he has carried out in this context and what findings this has led to. If the auditor has established in his audit that the applicant has inaccuracies in his justification, he shall in any case report this in his report of factual findings. Any deviations from the activities mentioned in this protocol under "Frame of reference for the report of factual findings" are to be reported. The activities for which the auditor does not find any deviations, it is sufficient to list the activities and confirm that no deviations were found for these points.

Following Documents are a necessity in order to prove the Lean & Green Audit was successfully processed:

- Lean & Green Monitoring Dashboard as per final date
- Footprintmeasurement as per final date
- Confirmation that the documents (Dashboard, Footprintmeasurement) are final and valid
- Audit special report "Lean & Green" that states the factual finding and saying:
 - o the company has implemented the measures as planned in the action plan
 - o the calculations of the measures are still valid as they where stated in the original action plan which was agreed successfully by the national host

e. Structure of the Report of factual finding

- Phase of the Lean & Green Initiative, Scope, Test Items and Criterias (see rating sheet and requirements per phase)
- Management responsibility
- Editorial independenc of quality control
- Auditors responsibility
- Summary of work conducted
- Conclusion





4. Rating sheet

Rating sheet for Audit Process				
Nr.	Criteria	Explanation	Must	Bonus
1.	Completeness of the documentation	All necessary documents (action plan, calculation of target year, calculation of savings measures, dashboard) were submitted by the Lean and Green participant and updated where necessary.	1	
		The content of the submitted documents was based on the templates (Action Plan and Dashboard) provided by the national host.		1
2.	Deviations from the award review	The framework parameters (scope, KPI) are consistent with the action plan that has already been examined. If not, the deviations in the action plan must be described and justified in a comprehensible manner (e.g. savings measure added/removed; warehouses added/removed in the analysis, etc.).	1	
3.	Proof of data quality	Proofs for all values included in the calculation are available. These are independent sources (for example, vendor invoices). Alternatively, a system check (in-house IT) can be performed as part of the audit to verify the parameters used.	1	
4.	Proof of Scope	Proof that the scope of the action plan is aligned with the minimum requirements per phase.	1	
5.	Correct calculation	The submitted calculation is complete and correct or comprehensible. All consumption data (e.g. electricity and fuel consumption) for the base and target year are included and all formulas used are comprehensible.	1	
6.	Application of standards and norms	If a methodology for individual calculation steps is defined by specifications of recognized standards (e.g. GHG Protocol, SNV EN 16258, ISO 14064, etc.), it shall be applied. The reference to the respective standards is set out in the share plan.	1	
7.	Total savings in target year compared to base year	Total number of relative savings in percent \geq minimum quantity required	1	
		Total number of relative savings in percent \geq required minimum quantity +5%		1

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		Total number of relative savings as a percentage of the minimum quantity required + 10%		1
8.	Compliance with project duration	The maximum implementation period between base year and target year was not exceeded.	1	
9.	Diversification of measures	The savings are spread over at least 3 measures.		2
10.	Monitoring over the project period	The regular monitoring of the project progress was demonstrably carried out throughout the entire project period. For the monitoring, the monitoring tool provided by GS1 Switzerland on the Lean and Green website was used.		1
11.	Proof of Phase-specific requirements	The additional requirements for each phase (e.g. cooperation project and innovation project) were met and the CO2 reduction targets were achieved.	2	
Sum				

To pass the audit the minimum is to fulfil all must-criterias. Bonus-requirements can be used for communication purposes.

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