

Framework Schedule 6 (Order Form Template and Call-Off Schedules)

Order Form

CALL-OFF REFERENCE: **UKEF1039**

THE BUYER: **UK Export Finance**

BUYER ADDRESS **1 Horse Guards Road, London, SW1A 2HQ**

THE SUPPLIER: **BDO LLP**

SUPPLIER ADDRESS: **55 Baker Street, London, W1U 7EU**

REGISTRATION NUMBER: **OC305127**

DUNS NUMBER: **73-575-1781**

SID4GOV ID:

APPLICABLE FRAMEWORK CONTRACT

This Order Form is for the provision of the Call-Off Deliverables and dated **9th February 2024**.
It's issued under the Framework Contract with the reference number RM6188 for the provision of Financed Emissions Assurance.

CALL-OFF LOT(S):
Lot 1

CALL-OFF INCORPORATED TERMS

The following documents are incorporated into this Call-Off Contract. Where numbers are missing, we are not using those schedules. If the documents conflict, the following order of precedence applies:

1. This Order Form includes the Call-Off Special Terms and Call-Off Special Schedules.
2. Joint Schedule 1(Definitions and Interpretation) **RM6188**

3. The following Schedules in equal order of precedence:

- Joint Schedules for **RM6188**
 - Joint Schedule 1 (Definitions)
 - Joint Schedule 2 (Variation Form)
 - Joint Schedule 3 (Insurance Requirements)
 - Joint Schedule 10 (Rectification Plan)
 - Joint Schedule 11 (Processing Data)
- Call-Off Schedules for **RM6188**
 - Call-Off Schedule 7 (Key Supplier Staff)
 - Call-Off Schedule 20 (Call-Off Specification)

4. CCS Core Terms

5. Joint Schedule 5 (Corporate Social Responsibility) **RM6188**

6. Call-Off Schedule 4 (Call-Off Tender)

No other Supplier terms are part of the Call-Off Contract. That includes any terms written on the back of, added to this Order Form, or presented at the time of delivery.

CALL-OFF SPECIAL TERMS

The following Special Terms are incorporated into this Call-Off Contract:

Special term 1 - The Buyer is only liable to reimburse the Supplier for any expense or any disbursement which is

- (i) specified in this Contract or*
- (ii) which the Buyer has Approved prior to the Supplier incurring that expense or that disbursement. The Supplier may not invoice the Buyer for any other expenses or any other disbursements*

Special term 2 - Clause 10.5 of the Core Terms is amended as follows:

- *The existing paragraph under clause 10.5 is numbered 10.5.1;*
- *The following paragraph is inserted after clause 10.5.1 and is numbered clause 10.5.2:*

The Supplier may terminate a Call-Off Contract upon such period of written notice is reasonable in the circumstances, if there is any Change in Law or other change in circumstance outside of the Supplier's reasonable control which would mean that the performance of the Call-Off Contract (including the application of any fee arrangements) would result in the Supplier being in breach of any obligations relating to conflicts of interest, independence and integrity under Law applicable to the Supplier provided that, prior to issuing any such notice of termination, the Supplier shall use best endeavours to seek an alternative solution to termination (which shall include a requirement to terminate any contract with a third party if the existence of

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that contract has led to a conflict of interest) and mitigate the impact of any such alternative solution or termination.

Special term 3 - The definition of "Conflict of Interest" in Joint Schedule 1 is deleted and replaced by the following:

a conflict between:

(a) the financial interests,

(b) personal duties, or

(c) any obligations, applicable to the Supplier, relating to conflicts of interest, independence and integrity under Law,

of the Supplier or the Supplier Staff and the duties owed to CCS or any Buyer under a Contract, in the reasonable opinion of the Buyer or CCS;

CALL-OFF START DATE: **04 March 2024**

CALL-OFF EXPIRY DATE: **03 May 2024**

CALL-OFF INITIAL PERIOD: **2 months**

CALL-OFF OPTIONAL EXTENSION PERIOD: 1 month

CALL-OFF DELIVERABLES

The Authority is seeking limited assurance of UKEF's 2023 financed emissions estimates, under the ISAE 3000 assurance standard.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

SECURITY

Short form security requirements apply

MAXIMUM LIABILITY

The limitation of liability for this Call-Off Contract is stated in Clause 11.2 of the Core Terms.

The Estimated Year 1 Charges used to calculate liability in the first Contract Year is **£28,500**

CALL-OFF CHARGES

£28,500

REIMBURSABLE EXPENSES

As stated in Special Terms 1

PAYMENT METHOD

BACS/Invoices

BUYER'S INVOICE ADDRESS:

Invoices will be sent to UKEF.invoicing@ukecportfinance.gov.uk

FINANCIAL TRANSPARENCY OBJECTIVES

The Financial Transparency Objectives apply to this Call-Off Contract.

BUYER'S AUTHORISED REPRESENTATIVE

[REDACTED]

Senior Policy Advisor

[REDACTED]

1 Horse Guards Road, SW1A 2HQ

BUYER'S ENVIRONMENTAL POLICY

The Supplier shall meet UKEF's Environmental, Social and Human Rights Policy.

Which can be found online at: <https://www.gov.uk/government/publications/uk-export-finance-environmental-social-and-human-rights-policy>

BUYER'S SECURITY POLICY

The Supplier shall meet UKEF's Security Policy. Which can be found online at: HMG Security Policy Framework, Version 1.3 – December 2022 available online at: <https://www.gov.uk/government/publications/security-policy-framework>

SUPPLIER'S AUTHORISED REPRESENTATIVE

[Insert] name]

[Insert] role]

[Insert] email address]

[Insert] address]

SUPPLIER'S CONTRACT MANAGER

[Insert] name]

[Insert] role]

[Insert] email address]

[Insert] address]

PROGRESS REPORT FREQUENCY

First Working Day – Bi-Weekly

PROGRESS MEETING FREQUENCY

First Working Day – Bi-Weekly

KEY STAFF

[Insert] name]

[Insert] role]

[Insert] email address]

[Insert] address]

KEY SUBCONTRACTOR(S)

[Insert] name (registered name if registered)]

COMMERCIALLY SENSITIVE INFORMATION

Not applicable

SERVICE CREDITS

Not applicable

ADDITIONAL INSURANCES

Not applicable

GUARANTEE

Not applicable

SOCIAL VALUE COMMITMENT

The Supplier agrees, in providing the Deliverables and performing its obligations under the Call-Off Contract, that it will comply with the social value commitments in Call-Off Schedule 4 (Call-Off Tender)

For and on behalf of the Supplier:		For and on behalf of the Buyer:	
Signature:		Signature:	
Name:		Name:	
Role:		Role:	
Date:		Date:	

Joint Schedule 11 (Processing Data)

Definitions

1. In this Schedule, the following words shall have the following meanings and they shall supplement Joint Schedule 1 (Definitions):

“Processor Personnel” all directors, officers, employees, agents, consultants and suppliers of the Processor and/or of any Subprocessor engaged in the performance of its obligations under a Contract;

Status of the Controller

2. The Parties acknowledge that for the purposes of the Data Protection Legislation, the nature of the activity carried out by each of them in relation to their respective obligations under a Contract dictates the status of each party under the DPA 2018. A Party may act as:

- (a) “Controller” in respect of the other Party who is “Processor”;
- (b) “Processor” in respect of the other Party who is “Controller”;
- (c) “Joint Controller” with the other Party;
- (d) “Independent Controller” of the Personal Data where the other Party is also “Controller”,

in respect of certain Personal Data under a Contract and shall specify in Annex 1 (*Processing Personal Data*) which scenario they think shall apply in each situation.

Where one Party is Controller and the other Party its Processor

3. Where a Party is a Processor, the only Processing that it is authorised to do is listed in Annex 1 (*Processing Personal Data*) by the Controller.
4. The Processor shall notify the Controller immediately if it considers that any of the Controller’s instructions infringe the Data Protection Legislation.
5. The Processor shall provide all reasonable assistance to the Controller in the preparation of any Data Protection Impact Assessment prior to commencing any Processing. Such assistance may, at the discretion of the Controller, include:
 - (a) a systematic description of the envisaged Processing and the purpose of the Processing;
 - (b) an assessment of the necessity and proportionality of the Processing in relation to the Deliverables;

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- (c) an assessment of the risks to the rights and freedoms of Data Subjects; and
 - (d) the measures envisaged to address the risks, including safeguards, security measures and mechanisms to ensure the protection of Personal Data.
6. The Processor shall, in relation to any Personal Data Processed in connection with its obligations under the Contract:
- (a) Process that Personal Data only in accordance with Annex 1 (*Processing Personal Data*), unless the Processor is required to do otherwise by Law. If it is so required the Processor shall notify the Controller before Processing the Personal Data unless prohibited by Law;
 - (b) ensure that it has in place Protective Measures, including in the case of the Supplier the measures set out in Clause 14.3 of the Core Terms, which the Controller may reasonably reject (but failure to reject shall not amount to approval by the Controller of the adequacy of the Protective Measures) having taken account of the:
 - (i) nature of the data to be protected;
 - (ii) harm that might result from a Personal Data Breach;
 - (iii) state of technological development; and
 - (iv) cost of implementing any measures;
 - (c) ensure that :
 - (i) the Processor Personnel do not Process Personal Data except in accordance with the Contract (and in particular Annex 1 (*Processing Personal Data*));
 - (ii) it takes all reasonable steps to ensure the reliability and integrity of any Processor Personnel who have access to the Personal Data and ensure that they:
 - (A) are aware of and comply with the Processor's duties under this Joint Schedule 11, Clauses 14 (*Data protection*), 15 (*What you must keep confidential*) and 16 (*When you can share information*) of the Core Terms;
 - (B) are subject to appropriate confidentiality undertakings with the Processor or any Subprocessor;
 - (C) are informed of the confidential nature of the Personal Data and do not publish, disclose or divulge any of the Personal Data to any third party unless directed in writing to do so by the Controller or as otherwise permitted by the Contract; and
 - (D) have undergone adequate training in the use, care, protection and handling of Personal Data;
 - (d) not transfer Personal Data outside of the UK or EU unless the prior written consent of the Controller has been obtained and the following conditions are fulfilled:
 - (i) the Controller or the Processor has provided appropriate

- safeguards in relation to the transfer (whether in accordance with UK GDPR Article 46 or LED Article 37) as determined by the Controller;
 - (ii) the Data Subject has enforceable rights and effective legal remedies;
 - (iii) the Processor complies with its obligations under the Data Protection Legislation by providing an adequate level of protection to any Personal Data that is transferred (or, if it is not so bound, uses its best endeavours to assist the Controller in meeting its obligations); and
 - (iv) the Processor complies with any reasonable instructions notified to it in advance by the Controller with respect to the Processing of the Personal Data; and
 - (e) at the written direction of the Controller, delete or return Personal Data (and any copies of it) to the Controller on termination of the Contract unless the Processor is required by Law to retain the Personal Data.
7. Subject to paragraph 8 of this Joint Schedule 11, the Processor shall notify the Controller immediately if in relation to it Processing Personal Data under or in connection with the Contract it:
- (a) receives a Data Subject Access Request (or purported Data Subject Access Request);
 - (b) receives a request to rectify, block or erase any Personal Data;
 - (c) receives any other request, complaint or communication relating to either Party's obligations under the Data Protection Legislation;
 - (d) receives any communication from the Information Commissioner or any other regulatory authority in connection with Personal Data Processed under the Contract;
 - (e) receives a request from any third Party for disclosure of Personal Data where compliance with such request is required or purported to be required by Law; or
 - (f) becomes aware of a Personal Data Breach.
8. The Processor's obligation to notify under paragraph 7 of this Joint Schedule 11 shall include the provision of further information to the Controller, as details become available.
9. Taking into account the nature of the Processing, the Processor shall provide the Controller with assistance in relation to either Party's obligations under Data Protection Legislation and any complaint, communication or request made under paragraph 7 of this Joint Schedule 11 (and insofar as possible within the timescales reasonably required by the Controller) including by immediately providing:
- (a) the Controller with full details and copies of the complaint, communication or request;

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- (b) such assistance as is reasonably requested by the Controller to enable it to comply with a Data Subject Access Request within the relevant timescales set out in the Data Protection Legislation;
 - (c) the Controller, at its request, with any Personal Data it holds in relation to a Data Subject;
 - (d) assistance as requested by the Controller following any Personal Data Breach; and/or
 - (e) assistance as requested by the Controller with respect to any request from the Information Commissioner's Office, or any consultation by the Controller with the Information Commissioner's Office.
- 10.** The Processor shall maintain complete and accurate records and information to demonstrate its compliance with this Joint Schedule 11. This requirement does not apply where the Processor employs fewer than 250 staff, unless:
- (a) the Controller determines that the Processing is not occasional;
 - (b) the Controller determines the Processing includes special categories of data as referred to in Article 9(1) of the UK GDPR or Personal Data relating to criminal convictions and offences referred to in Article 10 of the UK GDPR; or
 - (c) the Controller determines that the Processing is likely to result in a risk to the rights and freedoms of Data Subjects.
- 11.** The Processor shall allow for audits of its Data Processing activity by the Controller or the Controller's designated auditor.
- 12.** The Parties shall designate a Data Protection Officer if required by the Data Protection Legislation.
- 13.** Before allowing any Subprocessor to Process any Personal Data related to the Contract, the Processor must:
- (a) notify the Controller in writing of the intended Subprocessor and Processing;
 - (b) obtain the written consent of the Controller;
 - (c) enter into a written agreement with the Subprocessor which give effect to the terms set out in this Joint Schedule 11 such that they apply to the Subprocessor; and
 - (d) provide the Controller with such information regarding the Subprocessor as the Controller may reasonably require.
- 14.** The Processor shall remain fully liable for all acts or omissions of any of its Subprocessors.
- 15.** The Relevant Authority may, at any time on not less than thirty (30) Working Days' notice, revise this Joint Schedule 11 by replacing it with any applicable controller to processor standard clauses or similar terms forming part of an applicable certification scheme (which shall apply when incorporated by attachment to the Contract).

16. The Parties agree to take account of any guidance issued by the Information Commissioner's Office. The Relevant Authority may on not less than thirty (30) Working Days' notice to the Supplier amend the Contract to ensure that it complies with any guidance issued by the Information Commissioner's Office.

Where the Parties are Joint Controllers of Personal Data

17. In the event that the Parties are Joint Controllers in respect of Personal Data under the Contract, the Parties shall implement paragraphs that are necessary to comply with UK GDPR Article 26 based on the terms set out in Annex 2 to this Joint Schedule 11.

Independent Controllers of Personal Data

18. With respect to Personal Data provided by one Party to another Party for which each Party acts as Controller but which is not under the Joint Control of the Parties, each Party undertakes to comply with the applicable Data Protection Legislation in respect of their Processing of such Personal Data as Controller.
19. Each Party shall Process the Personal Data in compliance with its obligations under the Data Protection Legislation and not do anything to cause the other Party to be in breach of it.
20. Where a Party has provided Personal Data to the other Party in accordance with paragraph 18 of this Joint Schedule 11 above, the recipient of the Personal Data will provide all such relevant documents and information relating to its data protection policies and procedures as the other Party may reasonably require.
21. The Parties shall be responsible for their own compliance with Articles 13 and 14 UK GDPR in respect of the Processing of Personal Data for the purposes of the Contract.
22. The Parties shall only provide Personal Data to each other:
- (a) to the extent necessary to perform their respective obligations under the Contract;
 - (b) in compliance with the Data Protection Legislation (including by ensuring all required data privacy information has been given to affected Data Subjects to meet the requirements of Articles 13 and 14 of the UK GDPR); and
 - (c) where it has recorded it in Annex 1 (*Processing Personal Data*).
23. Taking into account the state of the art, the costs of implementation and the nature, scope, context and purposes of Processing as well as the risk of varying likelihood and severity for the rights and freedoms of natural persons, each Party shall, with respect to its Processing of Personal Data as Independent Controller, implement and maintain appropriate technical and organisational measures to ensure a level of security appropriate to that risk, including, as appropriate, the measures referred to in Article 32(1)(a), (b), (c) and (d) of the UK GDPR, and the measures shall, at a minimum, comply with the

requirements of the Data Protection Legislation, including Article 32 of the UK GDPR.

24. A Party Processing Personal Data for the purposes of the Contract shall maintain a record of its Processing activities in accordance with Article 30 UK GDPR and shall make the record available to the other Party upon reasonable request.
25. Where a Party receives a request by any Data Subject to exercise any of their rights under the Data Protection Legislation in relation to the Personal Data provided to it by the other Party pursuant to the Contract (**“Request Recipient”**):
- (a) the other Party shall provide any information and/or assistance as reasonably requested by the Request Recipient to help it respond to the request or correspondence, at the cost of the Request Recipient; or
 - (b) where the request or correspondence is directed to the other Party and/or relates to that other Party's Processing of the Personal Data, the Request Recipient will:
 - (i) promptly, and in any event within five (5) Working Days of receipt of the request or correspondence, inform the other Party that it has received the same and shall forward such request or correspondence to the other Party; and
 - (ii) provide any information and/or assistance as reasonably requested by the other Party to help it respond to the request or correspondence in the timeframes specified by Data Protection Legislation.
26. Each Party shall promptly notify the other Party upon it becoming aware of any Personal Data Breach relating to Personal Data provided by the other Party pursuant to the Contract and shall:
- (a) do all such things as reasonably necessary to assist the other Party in mitigating the effects of the Personal Data Breach;
 - (b) implement any measures necessary to restore the security of any compromised Personal Data;
 - (c) work with the other Party to make any required notifications to the Information Commissioner's Office and affected Data Subjects in accordance with the Data Protection Legislation (including the timeframes set out therein); and
 - (d) not do anything which may damage the reputation of the other Party or that Party's relationship with the relevant Data Subjects, save as required by Law.
27. Personal Data provided by one Party to the other Party may be used exclusively to exercise rights and obligations under the Contract as specified in Annex 1

(Processing Personal Data).

28. Personal Data shall not be retained or processed for longer than is necessary to perform each Party's respective obligations under the Contract which is specified in Annex 1 *(Processing Personal Data)*.
29. Notwithstanding the general application of paragraphs 2 to 16 of this Joint Schedule 11 to Personal Data, where the Supplier is required to exercise its regulatory and/or legal obligations in respect of Personal Data, it shall act as an Independent Controller of Personal Data in accordance with paragraphs 18 to 28 of this Joint Schedule 11.

Annex 1 - Processing Personal Data

This Annex shall be completed by the Controller, who may take account of the view of the Processors, however the final decision as to the content of this Annex shall be with the Relevant Authority at its absolute discretion.

1.1.1.1 The contact details of the Relevant Authority's Data Protection Officer are: [REDACTED] - information.access@ukexportfinance.gov.uk

1.1.1.2 The contact details of the Supplier's Data Protection Officer are: [Insert Contact details]

1.1.1.3 The Processor shall comply with any further written instructions with respect to Processing by the Controller.

1.1.1.4 Any such further instructions shall be incorporated into this Annex.

Description	Details
Identity of Controller for each Category of Personal Data	<p>The Parties are Independent Controllers of Personal Data</p> <p><i>The Parties acknowledge that they are Independent Controllers for the purposes of the Data Protection Legislation in respect of:</i></p> <ul style="list-style-type: none">• <i>Business contact details of Supplier Personnel for which the Supplier is the Controller,</i>• <i>Business contact details of any directors, officers, employees, agents, consultants and contractors of Relevant Authority (excluding the Supplier Personnel) engaged in the performance of the Relevant Authority's duties under the Contract) for which the Relevant Authority is the Controller,</i>• <i>Staff, UKEF customers and clients</i>
Duration of the Processing	<i>For the duration of the Call-Off contract</i>
Nature and purposes of the Processing	<i>The nature of the Processing means any operation such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction of data (whether or not by automated means) etc.</i>
Type of Personal Data	<i>Name, Email addresses, Telephone Number</i>

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Categories of Data Subject	<i>Staff, UKEF Customer and Clients</i>
Plan for return and destruction of the data once the Processing is complete UNLESS requirement under Union or Member State law to preserve that type of data	<i>Minimum of 7 years from expiration of the contract</i>

Call-Off Schedule 4 (Call Off Tender)

BDO's proposed approach (Q4.1)

[illegible]

Call-Off Schedule 7 (Key Supplier Staff)

- 1.1 The Order Form lists the key roles (“**Key Roles**”) and names of the persons who the Supplier shall appoint to fill those Key Roles at the Start Date.
- 1.2 The Supplier shall ensure that the Key Staff fulfil the Key Roles at all times during the Contract Period.
- 1.3 The Buyer may identify any further roles as being Key Roles and, following agreement to the same by the Supplier, the relevant person selected to fill those Key Roles shall be included on the list of Key Staff.
- 1.4 The Supplier shall not and shall procure that any Subcontractor shall not remove or replace any Key Staff unless:
 - 1.4.1 requested to do so by the Buyer or the Buyer Approves such removal or replacement (not to be unreasonably withheld or delayed);
 - 1.4.2 the person concerned resigns, retires or dies or is on maternity or paternity, shared parental or adoption or long term or long-term sick leave; or
 - 1.4.3 the person’s employment or contractual arrangement with the Supplier or Subcontractor is terminated for material breach of contract by the employee.
- 1.5 The Supplier shall:
 - 1.5.1 notify the Buyer promptly of the absence of any Key Staff (other than for short-term sickness or holidays of one (1) week or less, in which case the Supplier shall ensure appropriate temporary cover for that Key Role);
 - 1.5.2 ensure that any Key Role is not vacant for any longer than ten (5) Working Days;
 - 1.5.3 give as much notice as is reasonably practicable of its intention to remove or replace any member of Key Staff and, except in the cases of death, unexpected ill health or a material breach of the Key Staff’s employment contract, this will mean at least three (3) Months’ notice;
 - 1.5.4 ensure that all arrangements for planned changes in Key Staff provide adequate periods during which incoming and outgoing staff work together to transfer responsibilities and ensure that such change does not have an adverse impact on the provision of the Deliverables; and
 - 1.5.5 ensure that any replacement for a Key Role has a level of qualifications and experience appropriate to the relevant Key Role and is fully competent to carry out the tasks assigned to the Key Staff whom he or she has replaced.

- 1.6 The Buyer may require the Supplier to remove or procure that any Subcontractor shall remove any Key Staff that the Buyer considers unsatisfactory in any respect. The Buyer shall not be liable for the cost of replacing any Key Staff.

Call-Off Schedule 20 (Call-Off Specification)

The Authority is seeking limited assurance of UKEF's 2023 financed emissions estimates, under the ISAE 3000 assurance standard.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED].

BASE LOCATION

The Authority is content for the work to be completed at the suppliers' headquarters. Where physical meetings are required, these will be hosted by the Authority at its offices in 1 Horse Guards Road, London, SW1A 2HQ or at a location of the suppliers choosing at the discretion of the Authority.

STAFF VETTING, EXPERIENCE AND QUALIFICATIONS

Staff should be suitably qualified auditors with experience of auditing non-financial information, including TCFD reports, emissions statements and financed emissions estimates.

Knowledge and experience of financed emissions reporting in accordance with the Partnership for Carbon Accounting Financial standard is desirable.

KEY MILESTONES

Suppliers should note the following project milestones that the Authority will measure the quality of delivery against:

Milestone 1: Determine assurance scope and agree project plan

Timeframe: within 1 week of start of engagement (Mid March)

Description: An initial meeting will be used to agree a project plan, introduce the project team, identify key data requirements, finalise the scope of the work and determine the timeframe for sharing key data/documents including UKEF's basis for reporting. This scope will then be agreed by both parties.

Milestone 2: Assessment walkthrough

Timeframe: within 4 weeks of start of engagement (End March)

Description: The walkthrough should be used to introduce the preliminary findings; the supplier should detail any areas where further input from UKEF is required or where inaccuracies have been found. It should be used to clarify any questions about UKEF's approach, and to discuss any areas where reporting is not as expected. If remedial action is required the supplier should, where possible, offer advice on what the remedial action should be.

Milestone 3: Draft assurance report

Timeframe: within 6 weeks of start of engagement (Mid-April)

Description The Draft assurance report should be developed in accordance with the ISAE 3000 standard. It should set out the draft findings of the assessment, provide a high-level overview of the tests performed, list any inaccuracies identified, and include an explanation of how these have been addressed / are to be addressed.

UKEF will confirm subsequently actions taken to address issues identified and this is expected to be taken into account in production of the final assurance report (Milestone 4).

Milestone 4: Issue final assurance report and final opinion statement

Timeframe: within 8 weeks of start of engagement (End April)

Description: The final assurance report should be developed in accordance with the ISAE 3000. It should set out the scope of the assessment and the final findings of the assessment, it should include a high-level overview of the tests performed, information on the results of the testing and the suppliers final limited assurance opinion. Alongside the report, the supplier should issue a final opinion statement. We are content for this to take the form of a negative statement.

AUTHORITY'S RESPONSIBILITIES

Provide a basis of reporting.

The Authority will provide the supplier with a detailed basis of reporting, which will set out the reporting criteria and the methodology UKEF has applied in determining its financed emissions estimate.

Data access

The Authority will provide the supplier with access to the datasets and calculations underpinning the financed emissions estimate. Or in the case of licensed data, a sample extract of the dataset. The best mechanism for sharing data will be agreed during the project scoping stage (Milestone 1).

REPORTING

The following reports are required.

Draft assurance report – this should determine the extent to which UKEF's financed emissions disclosure is consistent with the basis of reporting, identify any inconsistencies and suggest remediating actions.

Final assurance report – This should be an independent ISAE 3000 limited assurance report on UKEF's financed emissions estimates. It should detail the tests undertaken the results and a final statement on limited assurance.