

# Independent Assurance Report

To the Board of Directors and Management of the Vancouver Organizing Committee for the 2010 Olympic and Paralympic Winter Games ("VANOC")

We have reviewed selected quantitative performance indicators (the "Subject Matter") presented in the Vancouver 2010 Sustainability Report (the "Report") for the period ended April 30, 2010. We did not review all information included in the Report.

## Subject Matter

We reviewed the selected quantitative indicators highlighted in bold in the Sustainability Scorecard on pages 15 to 21 of the Vancouver 2010 Sustainability Report. The selected quantitative performance indicators were chosen by VANOC primarily on the basis of perceived external stakeholder interest. We did not review the narrative sections of the Report, except where they incorporated the Subject Matter.

## Responsibilities

VANOC management is responsible for collection and presentation of the Subject Matter set out in the Report. Our responsibility is to express a conclusion, based on our assurance procedures, as to whether anything has come to our attention to suggest that the Subject Matter is not presented fairly in accordance with the relevant criteria.

## Methodology & Assurance Procedures

We conducted our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information", issued by the International Federation of Accountants. As such, we planned and performed our work in order to provide limited assurance with respect to the Subject Matter.

We obtained and evaluated evidence using a variety of procedures including:

- Interviewing relevant VANOC management and staff responsible for data collection and reporting
- Obtaining an understanding of the management systems, processes, and controls used to generate, aggregate and report the data
- Reviewing relevant documents and records on a sample basis
- Testing and re-calculating quantitative information related to the selected performance indicators on a sample basis

- Assessing the information collected for completeness, accuracy, adequacy and consistency
- Reviewing and discussing the final version of the Report with VANOC management to confirm that it reflected our findings

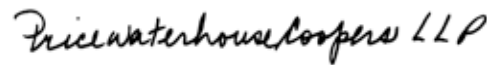
Our evidence-gathering procedures were more limited than required for a reasonable assurance engagement and, consequently, we do not express an audit opinion on the Subject Matter.

We carried out our work on the selected performance indicators at VANOC's head office in Vancouver, British Columbia. Our assurance criteria comprised the Global Reporting Initiative Sustainability Reporting Guidelines (2006), industry standards, and VANOC internal management definitions as disclosed in the Report, informed by relevant regulations.

Our assurance team included individuals with environmental, health and safety, social, economics and assurance experience.

## Conclusion

Based on our work as described in this report, nothing has come to our attention that causes us to believe that the Subject Matter is not, in all material respects, presented fairly in accordance with the relevant criteria.



PricewaterhouseCoopers LLP  
Vancouver, British Columbia, Canada

August 25, 2010

# Sustainability Scorecard

## Accountability

KEY PERFORMANCE MEASURE	2006-07 RESULTS	2007-08 RESULTS	2008-09 RESULTS	2009-10 RESULTS
<b>Annual sustainability performance review by VANOC Senior Executive, Board and an external advisory committee</b>	Sustainability Management and Reporting System (SMRS) management review completed by Executive and Board; all 10 SMRS procedures implemented	Annual review completed by VANOC Senior Executive, Board Advisory Committee for Sustainability Performance (BACSP)	Annual review completed by VANOC Senior Executive, Board and BACSP	Final review completed by VANOC Senior Executive
<b>Frequency and type of stakeholder engagement on VANOC sustainability reporting and programs</b>	82 engagements on sustainability reporting and programs (16 consultations, 44 information-sharing, 9 advice-seeking, 13 shared decision-making); also engaged with stakeholders on matters such as transportation planning, the Cultural Olympiad and environmental compliance	144 engagements on sustainability reporting and programs (37 consultations, 81 information-sharing, 22 advice seeking, 4 shared decision-making); numbers include 8 Game Plan 2008 community information sessions	108 engagements on sustainability reporting and programs (19 consultations, 77 information-sharing, 12 shared decision-making); numbers include 3 Game Plan 2008 and 7 Game Plan 2009 community information sessions	90 engagements on sustainability reporting and programs (27 consultations, 57 information-sharing, 6 shared decision-making); numbers include 5 Game Plan 2009-10 community information sessions
<b>Annual stakeholder review/ satisfaction with sustainability reporting process</b>	Most stakeholders found VANOC's first sustainability report useful, comprehensive and accountable; in future they expect more metrics, results and balance as well as earlier involvement	Participants noted the consultation process demonstrates VANOC's commitment to sustainability and accountability, lending credibility to the reporting process, and appreciated the opportunity to provide feedback	Participants continued to feel that VANOC's consultation process demonstrates the organization's commitment to sustainability and accountability, and appreciated being part of the process	Stakeholders continued to view the sustainability report as a valuable accountability tool and appreciated VANOC's continued commitment to the consultation process.
<b>Number of identified infractions of ethics policy and program</b>	0 infractions	0 infractions	0 infractions	0 infractions

### footnotes for Environmental Stewardship and Impact Reduction

- <sup>1</sup> Land that is adjacent to or within 3km of a protected area or area of high biodiversity value, regardless of aspect, elevation or land use between our venue and the protected area.
- <sup>2</sup> Fuel is defined as gasoline, diesel, propane, natural gas, heavy fuel oil (bunker fuel), and ethanol. We did not include energy use from hotel accommodations, live sites, and contracted services such as ticketing or the Cultural Olympiad facilities that were out of VANOC's direct control. We did not include fuel use from rate carded fleet vehicles used by sponsors partners or media. The total includes estimates where actual data was not available.
- <sup>3</sup> Electricity use includes all venues, villages and other facilities owned/operated by VANOC during the reporting period or exclusive venue use period. Energy use includes temporary electrical installations used by VANOC for Games operations. We did not include energy use from hotel accommodations, live sites, and contracted services such as ticketing or the Cultural Olympiad venues that were out of VANOC's direct control. The total include estimates where actual data was not available.
- <sup>4</sup> GHG emissions associated with electricity usage were calculated using an emission factor provided by BC Hydro ([http://www.bchydro.com/about/company\\_information/reports/gri\\_index/f2009\\_environmental\\_EN16\\_2.html](http://www.bchydro.com/about/company_information/reports/gri_index/f2009_environmental_EN16_2.html)). This factor better reflects the mix of fuel used to generate electricity for the Games.
- <sup>5</sup> Total represents composition of the Games-time fleet as at January 31, 2010. Lower emission features reduce fuel consumption and, accordingly, fuel-related emissions. For VANOC, this meant hybrid vehicles and vehicles equipped with active fuel management technology. Hydrogen fuel cell vehicles were not officially part of the VANOC fleet, but were available for transportation during the Games.

# Sustainability Scorecard

## Environmental Stewardship and Impact Reduction

KEY PERFORMANCE MEASURE	2006-07 RESULTS	2007-08 RESULTS	2008-09 RESULTS	2009-10 RESULTS
Location and size of land used within or near protected areas or areas of high biodiversity value	5.9 km <sup>2</sup> across six sport venues and one athletes' village	No change	5.9 km <sup>2</sup> across six sport venues, one village, and one facility, used within or near protected areas or areas of high biodiversity value <sup>1</sup>	Consistent with previous reporting years we continued to use 5.9 km <sup>2</sup> of land within or near protected areas or areas of high biodiversity value <sup>1</sup>
Number of infractions and/or value of monetary fines for non-compliance with environmental laws and regulations	0 infractions of environmental laws and regulations	0 infractions of environmental laws and regulations	0 infractions of environmental laws and regulations, \$0 monetary fines paid for non-compliance	0 infractions of environmental laws and regulations, \$0 monetary fines paid for non-compliance
Number and volume of significant spills	0	0	0	3 significant spills: September 26, 2009: 568 litres propylene glycol at WOP- January 19, 2010: approximately 200 litres diesel at BC Place- January 29, 2010: 793 litres diesel at UBC
Total VANOC fuel <sup>1</sup> and electricity use <sup>2,3</sup>	59,194 gigajoules	66,322 gigajoules	111,099 gigajoules	906,907 gigajoules <sup>2,3</sup>
Total GHG emissions from VANOC fuel and electricity use <sup>4</sup>	3,366 tonnes CO <sub>2</sub> equivalent	2,467 tonnes CO <sub>2</sub> equivalent	3,597 tonnes CO <sub>2</sub> equivalent	35,059 tonnes CO <sub>2</sub> equivalent <sup>4</sup>
Composition of vehicle fleet: total number; per cent with lower-emission features	96 vehicles total; 50% low emission (19 hybrids; 29 Active Fuel Management)	127 vehicles total; 50% low emissions (28 hybrids; 35 Active Fuel Management)	237 vehicles in fleet; 35% of vehicles in fleet with lower emission features (51 hybrids; 32 vehicles with Active Fuel Management technology)	4,667 vehicles in fleet, 30% with lower emission features (750 hybrids, 641 active fuel management technology). In addition, 8 hydrogen fuel cell vehicles were provided by General Motors for use by Games client groups. <sup>5</sup>
Number of newly constructed venues and/or villages applying for independent certification under the Leadership in Energy and Environmental Design green building rating system	8 of 9; UBC Winter Sports Centre is complying with UBC's own green building criteria	8 of 9; UBC Thunderbird Arena (official venue name, summer 2008) is complying with UBC's own green building criteria	No change	10 of 11; UBC Thunderbird Arena is complying with UBC's own green building criteria
Weight of solid waste diverted from landfill and relative percentage of total solid waste generated	526 metric tonnes; we reused, composted, recycled or recovered the energy from 98% of total waste (not including land-clearing debris)* * The 2006-07 diversion rate includes waste from which energy was recovered in a waste-to-energy facility and waste sent to gas-to-energy landfill; when we do not include these categories, the diversion rate for 2006-07 was 83%	We reused, recycled or composted 908.1 metric tonnes (71%) of our total solid waste; when we include waste from which energy was recovered in a waste-to-energy facility, the diversion from landfill rate increases to 76%	We reused, recycled or composted 734.2 metric tonnes (67%) of our total solid waste; when we include waste from which energy was recovered in a waste-to-energy facility, the diversion from landfill rate increases to 72%	In this reporting period (August 1, 2009 – April 30, 2010), we recycled and composted 3,144.1 metric tonnes of our total solid waste, and diverted from landfill (including waste to energy) 76.8% of our waste

# Sustainability Scorecard

## Social Inclusion and Responsibility

KEY PERFORMANCE MEASURE	2006-07 RESULTS	2007-08 RESULTS	2008-09 RESULTS	2009-10 RESULTS
Number of completed accessibility design reviews for 2010 venues and villages	3 of 3 planned reviews for venues and villages completed	1 of 2 planned reviews for venues and villages completed	Final planned reviews completed (all accessibility reviews completed)	No change
Number of training positions created and filled by priority populations as a result of collaborations with community organizations, industry, and government partners	212 positions created with training to be implemented between 2008 and 2010	In this reporting period: <ul style="list-style-type: none"> <li>· New training positions created: 0</li> <li>· Training positions filled: 87</li> <li>· Carpentry training: 32</li> <li>· CORE training: 55</li> </ul> In total, of the 212 positions created, 87 have been filled	In this reporting period: <ul style="list-style-type: none"> <li>· New training positions created: 35</li> <li>· Training positions filled: 93</li> <li>· Customer service training: 15</li> <li>· Carpentry training: 32</li> <li>· CORE training: 46</li> </ul> A cumulative total of 247 training positions were created and 180 have been filled	In this reporting period: <ul style="list-style-type: none"> <li>· <b>New training positions created: 20</b></li> <li>· <b>Training positions filled: 40</b></li> <li>· <b>Material handler training: 40</b></li> </ul> A cumulative total of 267 training positions were created and 220 were filled
Number of VANOC jobs filled by priority populations through VANOC collaborations with community service providers, industry and government partners	Strategy developed	Three people hired (from first 16 participants in carpentry training program) to work full time at the RONA Vancouver 2010 Fabrication Shop	In this reporting period: five people were hired from a second group of participants in the carpentry training program to work full time at the RONA Vancouver 2010 Fabrication Shop	In this reporting period a total of 14 jobs were filled: <ul style="list-style-type: none"> <li>· Five people were hired from the third and fourth groups of participants in the carpentry training program to work full time at the RONA Vancouver 2010 Fabrication Shop</li> <li>· Nine people were hired from the material handler training program to work full time at VANOC</li> </ul>
VANOC contribution to number of affordable housing units as a legacy of the Olympic and Paralympic Village Vancouver	\$30 million; 250 affordable units	No change	No change	No change
VANOC contribution to number of affordable beds (for resident workers) as a legacy of the Olympic and Paralympic Village Whistler	\$29 million; 1,000 beds	No change	No change	No change
Number of workplace health and safety incidents reported to WorkSafeBC	18 incidents (10 lost-time injuries); 7 potential to result in injury; (1 structural failure)	43 incidents (27 lost-time injuries, 16 potential to result in injury); no injuries occurred resulting in the loss of life or limb at any VANOC venue or other operational site	17 incidents; no injuries occurred resulting in the loss of life or limb at any VANOC venue or other operational site during this period	<b>49 incidents<sup>6</sup>; no injuries occurred resulting in the loss of life or limb at any VANOC venue or other operational site during this period<sup>7</sup></b>

<sup>6</sup> For VANOC "incidents" refer to injuries requiring reporting to WorkSafeBC

<sup>7</sup> Reporting period ended March 31, 2010, based on reports filed with WorkSafeBC as at April 28, 2010

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# Sustainability Scorecard

## Social Inclusion and Responsibility

KEY PERFORMANCE MEASURE	2006-07 RESULTS	2007-08 RESULTS	2008-09 RESULTS	2009-10 RESULTS
<b>Number of pre-Games and Games-time volunteers (cumulative)</b>	183	435	750 pre-Games volunteers; more than 60,000 applications received for 25,000 Games-time volunteer positions, and approximately 28,000 candidates interviewed during the reporting period	17,273 Olympic Games volunteers, as at February 12, 2010 Additionally there were approximately 6,500 Paralympic Games volunteers
<b>Percentages of paid workforce by gender, age, ethnicity and disability (as self-identified in a voluntary survey)</b>	50% women and 50% men; <30yrs: 20%; 30-39 yrs: 43%; 40-49 yrs: 24%; >50yrs: 13%; Aboriginal 1.2%; visible minority: 8.1%; persons with a disability: 0.4%	53% women and 47% men; <30 yrs: 24%; 30-39 yrs: 42%; 40-49 yrs: 23%; > 50 yrs: 11%; Aboriginal: 3.0%; visible minority: 9.3%; persons with a disability: 0.7%	55% women and 45% men; <30 yrs: 28.5%; 30-39 yrs: 39.2%; 40-49 yrs: 21%; >50 yrs: 11.3%; Aboriginal: 3.0%; visible minority: 10.8%; persons with a disability: 0.6%	50% women and 50% men; <30 yrs: 28%; 30-39 yrs: 31%; 40-49 yrs: 18%; >50 yrs: 23%; Aboriginal: 1.0%; visible minority: 9%; persons with a disability: 0.8%
<b>Value of VANOC spending with inner-city businesses or organizations</b>	\$629,285 with 14 inner-city businesses or organizations	\$1.16 million with 23 inner-city businesses or organizations	\$1.2 million with 15 inner-city businesses or organizations	<b>\$2.7 million with 29 inner-city businesses or organizations</b> A cumulative total of \$5.7 million in spending with inner-city business or organizations
<b>Number of asset distribution transactions to priority population</b>	Strategy developed	5 transactions: distribution of folding chairs to 5 separate non-profit groups	1 transaction: distribution of beds to one non-profit group	26 transactions valued at more than \$1.1 million

# Sustainability Scorecard

## Aboriginal Participation and Collaboration

### KEY PERFORMANCE MEASURE

### 2006-07 RESULTS

### 2007-08 RESULTS

### 2008-09 RESULTS

### 2009-10 RESULTS

**Initiatives to celebrate the achievements of Aboriginal athletes and/or engage Aboriginal youth**

Aboriginal sport poster series (20,000 distributed nationally)

Launch of the Aboriginal Sport Gallery at the BC Sports Hall of Fame (in partnership with the FHFN, BC Sports Hall of Fame and Museum, 2010 Legacies Now, the Province of BC and the Aboriginal Sport and Recreation Association of BC)<sup>8</sup>

In March 2009, launched the second series of the *Vancouver 2010 Find Your Passion in Sport* poster campaign; series featured three up-and-coming Aboriginal athletes from across Canada

**One initiative in this reporting period: Vancouver 2010 Indigenous Youth Gathering**

More than 66,000 posters were produced and distributed across Canada, including more than 16,000 schools

**Value of VANOC spending with Aboriginal businesses**

In this reporting period:  
\$18 million in venue construction payments  
\$118,000 in other payments  
In total, \$29.4 million in payments since 2003

\$20.6 million in venue construction and \$775,859 in other payments  
In total, \$50.8 million since 2003

In this reporting period \$5.9 million in payments:  
\$3.2 million venue construction  
\$2.7 million other

**In this reporting period, \$2.3 million in payments**  
In total, \$59 million since 2003

In total, \$56.7 million since 2003

**Initiatives and events to showcase and celebrate Aboriginal arts and culture**

Development of Vancouver 2010 Aboriginal Licensing and Merchandising program (ongoing); Paralympic emblem launch, FHFN logo launch; Torch Relay consultations

Eight Aboriginal performers or groups included in 2008 Cultural Olympiad  
Launch of Vancouver 2010 Aboriginal Licensing and Merchandising Program<sup>9</sup> (March 2008), a portion of the proceeds goes to the Aboriginal Youth Legacy Fund  
Launch of Vancouver 2010 Venues' Aboriginal Arts Program (July 2008)

Four initiatives:  
· 9 Aboriginal performers or groups included in the 2009 Cultural Olympiad  
· 96 Aboriginal artists from across Canada contracted to produce artworks for the Vancouver 2010 Venues' Aboriginal Art Program  
· announcement of 115 Aboriginal Route/Celebration communities on the Olympic Torch Relay route  
· 9 new events showcasing Aboriginal arts and culture were held, including the announcement of a 2010 Aboriginal Pavilion

**Six initiatives in this reporting period:**

- 2010 Aboriginal Pavilion
- Aboriginal Artisan Village and Business Showcase
- 2010 Cultural Olympiad
- Aboriginal Torch Relay Program (Olympic and Paralympic Torch Relays)
- Ceremonies
- Olympic and Paralympic Medal designs

<sup>8</sup> The Aboriginal Sport Hall of Fame is now a permanent gallery in the BC Sports Hall of Fame.

<sup>9</sup> The Vancouver 2010 Aboriginal Licensing and Merchandising Program continues to operate; a portion of the proceeds generated by this initiative flow to an Aboriginal Youth Legacy Fund.

# Sustainability Scorecard

## Economic Benefits

KEY PERFORMANCE MEASURE	2006-07 RESULTS	2007-08 RESULTS	2008-09 RESULTS	2009-10 RESULTS
<b>Number and percentage of suppliers that met Canadian human rights standards</b>	51 of our 51 suppliers (100%)	89 of 89 suppliers (100%)	257 of 257 suppliers (100%)	102 of 102 suppliers (100%)
<b>Number of audits of licensees and corrective action plans for continuous improvement</b>	80 audits were conducted; 74 corrective action plans for continual improvement were initiated; 6 factories were banned from producing merchandise until critical assessments were addressed	198 audits were conducted; 148 corrective action plans for continual improvement were initiated; 1 factory was banned from producing merchandise until critical assessments were addressed; 5 factories were banned after the initial audit and were re-admitted after correcting the infractions	85 licensee audits were conducted and graded by VANOC; 74 corrective action plans for continual improvement were initiated; 12 factories became compliant after completing corrective actions	<b>27 licensee audits were conducted and reported to VANOC; 20 corrective action plans for continual improvement were initiated; 1 factory became compliant after completing corrective actions<sup>10</sup></b>
<b>Number and value of Buy Smart program contracts (sustainability and Aboriginal participation procurement program) and percentage of total value of VANOC contracts</b>	64 Buy Smart contracts at a total value of \$33.8 million; 99% of the total VANOC contracts	86 Buy Smart contracts at a total value of \$51.6 million; 99.73% of the total VANOC contracts	271 Buy Smart contracts at a total value of \$133 million; 85% of the total VANOC contracts	107 Buy Smart contracts at a total value of \$58.8 million; 95% of total VANOC contracts  Cumulative total of 528 Buy Smart contracts totalling more than \$277 million. Approximately 95% of all VANOC contracts.
<b>Percentage of spending on locally-based suppliers* (*defined as Metro Vancouver, Sea to Sky Corridor)</b>	62% of spending was with locally-based suppliers; a further 32% of spending was BC — and/or Canada-based; 6% was outside Canada	50% of spending with locally-based suppliers; a further 43% of spending was BC- and/or Canada-based; 7% was outside Canada	44% of spending with locally-based suppliers; a further 42% of spending was BC- and/or Canada-based; 14% was outside Canada	51% of spending with locally-based suppliers; a further 39% of spending was BC- and/or Canada-based; 10% was outside Canada
<b>Number of sustainability innovations identified (venues, villages and operations)</b>	4 innovations were identified (new to the Games or new to region)	31 innovations were identified (new to the Games or new to region)	VANOC recognized 32 sustainability innovations at venues, villages and operations through the Sustainability Star program	<b>VANOC recognized 30 sustainability innovations in the reporting year at venues, villages and operations through the Sustainability Star program.</b>  A cumulative total of 62 sustainability innovations were recognized through this initiative.

<sup>10</sup> Totals represent the period covering August 1, 2009 to February 28, 2010 and do not include Hudson's Bay Company or Nike factories as these companies complied with their own standards and programs.

# Sustainability Scorecard

## Sport for Sustainable Living

### KEY PERFORMANCE MEASURE

#### Number and type of initiatives to support sustainable living

### 2006-07 RESULTS

With Environment Canada, VANOC commissioned research on how the 2010 Winter Games could help promote individual and organizational awareness and action on sustainable choices; engaged staff on initiatives and programs such as a commuter challenge, wellness programs and community volunteering

### 2007-08 RESULTS

In spring 2008, 2010 Legacies Now, the Province of BC and VANOC issued a joint RFP for design of a program that used the 2010 Winter Games spotlight to call for action on individual behaviours fundamental to solving local and global sustainable development challenges

VANOC encouraged sustainable living through 25 workforce-led initiatives

### 2008-09 RESULTS

VANOC encouraged sustainable living through 4 initiatives:

- launching a sustainability video contest for BC youth; winners were profiled at the March 2009 World Conference on Sport and Environment in Vancouver and invited to the United Nations Environment Programme TUNZA International Youth Conference in Daejeon, South Korea, in August 2009
- creating an animated sustainable journey video that's housed on the VANOC website, a tool used for communications and education purposes
- compiling and sending three issues of a sustainability e-newsletter focusing on Games-related sustainability stories; distributed to over 15,000 subscribers
- supporting the launch of Project Blue Sky, an athlete-led innovative social networking website aimed at motivating individuals and groups to fight climate change ([projectbluesky.ca](http://projectbluesky.ca))

### 2009-10 RESULTS

In this reporting period VANOC encouraged sustainable living through 10 initiatives:

- launched *Do Your Part* a nationwide sustainability video contest for youth
- with the sponsor Offsetters created an animated carbon emissions offset video
- compiled and distributed one final edition of the sustainability e-newsletter to more than 18,000 subscribers
- launched [vancouver2010.com/sustainability](http://vancouver2010.com/sustainability), our Games-time website pages, a primary communications tool
- with Clean Air Champions supported the launch of Coca-Cola's athlete engagement initiative at Vancouver and Whistler athletes' villages
- in collaboration with the NGO Earth Day Network launched a series of public service announcements (PSAs) at Games sport venues
- with Games sponsor Offsetters introduced a voluntary carbon offset program to encourage sponsors, partners and spectators to take responsibility for their travel-related carbon emissions
- hosted two sustainability observer tours for future Games hosts and bid cities
- delivered VANOC Sustainability presentations to sponsors, partners and the media at their special events
- with United Nations Environment Programme (UNEP), hosted a Games-time event to recognize contributions to the 2010 sustainability program

#### Number and type of Paralympic outreach programs

Paralympic School Days pilot program reached 3,200 students; received positive feedback from teachers, administrators, district representatives and volunteers

A Paralympic School Days program; a Paralympic attendance program; an Amazing Accessible Race (for members of the VANOC workforce)

5 Paralympic outreach programs: Bon Voyage Sumi, a Paralympic School Days program; a Paralympic attendance program; public awareness initiatives; and an Amazing Accessible Race aimed at building accessibility awareness amongst workforce

5 Paralympic outreach programs: Bon Voyage Sumi, a Paralympic School Days program; Ticket to Inspiration, a Paralympic attendance program; and public awareness initiatives