



National Greenhouse and Energy Reporting (Auditor Registration) Instrument 2012¹

*National Greenhouse and Energy Reporting Regulations
2008*

I, Ross Carter, delegate of the Clean Energy Regulator, make the following Instrument under paragraph 6.72 (2) (b) of the *National Greenhouse and Energy Reporting Regulations 2008*.

Dated 20 November 2012

Ross Carter
Delegate
Clean Energy Regulator

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1 Name of Instrument

This Instrument is the National Greenhouse and Energy Reporting (Auditor Registration) Instrument 2012.

2 Commencement

This Instrument commences on the day after it is registered.

3 Revocation

The *National Greenhouse and Energy Reporting (Auditor Registration) Instrument 2010* is revoked.

4 Definitions

In this Instrument:

Act means the *Greenhouse and Energy Reporting Act 2007*.

Alberta offsets law means the *Climate Change and Emissions Management Act*, Statutes of Alberta 2003 and the *Specified Gas Emitters Regulation*, Alberta Regulation 139/2007.

applicant means an applicant for registration as a greenhouse and energy auditor under the Regulations.

ASAE 3000 means the Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the Auditing and Assurance Standards Board, July 2007.

ASAE 3100 means the Standard on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Auditing and Assurance Standards Board, June 2008.

ASAE 3410 means the Standard on Assurance Engagements ASAE 3410 *Assurance Engagements on Greenhouse Gas Statements*, issued by the Auditing and Assurance Standards Board, June 2012.

AS ISO 14064.2–2006 means the Australian standard AS ISO 14064.2–2006, *Greenhouse gases Part 2: Specification with guidance at the project level for quantification and reporting of greenhouse gas reduction and removal enhancements*, published by Standards Australia Limited, November 2006.

AS ISO 14064.3–2006 means the Australian standard AS ISO 14064.3–2006, *Greenhouse gases Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions*, published by Standards Australia Limited, November 2006.

AS/NZS 3598:2000 means the Australian/New Zealand standard AS/NZS 3598:2000, *Energy audits*, published by Standards

Australia International Ltd and Standards New Zealand, November 2000.

AS/NZS ISO 19011:2003 means the Australian/New Zealand standard AS/NZS ISO 19011:2003, *Guidelines for quality and/or environmental management systems auditing*, published by Standards Australia International Ltd and Standards New Zealand, March 2003.

ASRS 4400 means the Standard on Related Services ASRS 4400 *Agreed-Upon Procedures Engagements to Report Factual Findings*, issued by the Auditing and Assurance Standards Board, June 2011.

Note: The *Standard on Related Services* replaces *Auditing and Assurance Standard AUS 904 Engagements to Perform Agreed-upon Procedures* issued by the former Auditing and Assurance Standards Board of the Australian Accounting Research Foundation.

CFI Regulations mean the *Carbon Credits (Carbon Farming Initiative) Regulations 2011*.

competent training provider, in relation to a training course, means a person or body that is recognised in the training industry as having expertise in conducting training in the subject matter of the training course.

corrective action request means a request undertaken as part of the verification process for a project that is treated as a clean development mechanism project for the purposes of the relevant provisions of the Kyoto rules.

CPA Australia means CPA Australia Ltd (ACN 008 392 452).

methodology determination has the same meaning as in the CFI Act.

Domestic Offsets Integrity Committee means the committee established by section 254 of the CFI Act and the Interim Domestic Offsets Integrity Committee.

Global Accounting Alliance means the company of that name registered in England and Wales (Company Number 6754644).

Greenhouse FriendlyTM initiative has the same meaning as in regulation 1.3 of the CFI Regulations.

Independent Verification Guidelines means the *Greenhouse Challenge Plus Independent Verification Guidelines*, published by the Australian Greenhouse Office, December 2005.

Institute of Public Accountants means the Institute of Public Accountants Ltd (ABN 81 004 130 643), formerly trading as the National Institute of Accountants.

Interim Domestic Offsets Integrity Committee has the same meaning as in the CFI Act.

International Handbook of Universities means the 23rd edition of the *International Handbook of Universities*, published by Palgrave Macmillan, September 2011, ISBN: 978-0-230-22347-9.

ISAE 3000 means the International Standard on Assurance Engagements 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, set out in the *Handbook of International Auditing, Assurance, and Ethics Pronouncements*, published by the International Federation of Accountants, March 2008, ISBN 978-1-934779-06-4.

ISAE 3410 means the International Standard on Assurance Engagements 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board, March 2012.

ISO 14064-2:2006 means the international standard ISO 14063-2:2006 *Greenhouse gases – Part 2: Specification with guidance at the project level for quantification and reporting of greenhouse gas emission reductions and removal enhancements*, published by the International Organization for Standardization, 2006.

ISO 14064-3:2006 means the international standard ISO 14064-3:2006, *Greenhouse gases—Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions*, published by the International Organization for Standardization, 2006.

ISO 19011:2011 means the international standard ISO 19011:2011, *Guidelines for quality and/or environmental management systems auditing*, published by the International Organisation for Standardisation, 2011.

ISO/IEC 17024:2012 means the international standard ISO/IEC 17024:2012, *Conformity assessment—General requirements for bodies operating certification of persons*, published by the International Organization for Standardization, 2012.

Kyoto rules has the same meaning as in the *Australian National Registry of Emissions Units Act 2011*.

partial exemption certificate has the same meaning as in the *Renewable Energy (Electricity) Act 2000*.

prescribed audit report has the same meaning as in regulation 1.11 of the CFI Regulations.

Regulations means the *National Greenhouse and Energy Reporting Regulations 2008*.

project proponent has the same meaning as in the CFI Act.

Table A provider means a body listed as a Table A provider in subsection 16-15 (1) of the *Higher Education Support Act 2003*.

Table B provider means a body listed as a Table B provider in subsection 16-20 (1) of the *Higher Education Support Act 2003*.

VEET scheme means the scheme established by the *Victorian Energy Efficiency Target Act 2007* (Vic).

Note: A number of terms in this Instrument are defined in the Act and the Regulations.

The following terms are defined in the Act:

- audit team member
- CFI audit
- greenhouse and energy audit
- registered greenhouse and energy auditor.

The following terms are defined in the Regulations:

- Act
- alternative audit
- Audit Determination
- audit team leader
- Category 1 auditor
- Category 2 auditor
- Category 3 auditor
- CFI Act
- CFI legislation
- Measurement Determination
- NGER legislation
- professional members of the audit team.

5 Object

The object of this Instrument is to set out the ways in which the requirements of the Regulations in relation to auditing knowledge and experience may be met.

6 Degree or equivalent to be conferred by appropriate institution

For regulation 6.11 of the Regulations, a degree (or equivalent) must have been conferred:

- (a) for an Australian university or equivalent institution of higher learning—by a body that:
 - (i) is a Table A provider or a Table B provider; or
 - (ii) was, at the time the degree (or equivalent) was conferred, equivalent to a body that is a Table A provider or a Table B provider; or

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- (b) for an overseas university or equivalent institution of higher learning—by an institution that:
- (i) is listed in the International Handbook of Universities;
or
 - (ii) was, at the time the degree (or equivalent) was conferred, equivalent to an institution that is listed in the International Handbook of Universities.

7 Knowledge of relevant legislation for category and type of auditor

- (1) This section applies to applicants for registration of the category and type (where applicable) of auditor mentioned in the headings to columns 3, 4, 5 and 6 of the table at subsection (2).
- (2) For regulations 6.14 and 6.14A of the Regulations, an applicant must have knowledge of the legislation mentioned in column 2 as is specified in the column associated with that category and type (where applicable) of the applicant.

<i>Item</i>	<i>Legislation</i>	<i>Category 1 – CFI technical</i>	<i>Category 1 – NGER technical</i>	<i>Category 1 – non-technical</i>	<i>Category 2</i>
1	Act	Section 7 Subdivision G of Division 4 of Part 6	Subdivision G of Division 4 of Part 6	Parts 1–3, 3E and Subdivision G of Division 4 of Part 6	Part 1, Subdivision G of Division 4 of Part 6 <i>and</i> Parts 2, 3 and 3E <i>or</i> the provisions of the CFI Act as is mentioned in column 6 for item 5

2	Regulations		Regulation 1.03 Divisions 2.2- 2.4, 2.5, 4.3-4.6, 6.2-6.4 Schedules 1 and 2	Regulation 1.03 Divisions 2.2-2.4, 2.5, 4.3, 4.6, 4.7, 6.2-6.4 Schedules 1 and 2	Regulation 1.03 Divisions 2.2, 6.2-6.7 <i>and</i> Division 2.3, 2.4-2.5, 4.3, 4.5-4.7 Schedules 1 and 2 <i>or</i> the provisions mentioned in column 6 for item 6
3	Measurement Determination	Part 1.1 Chapter 2 Schedule 1	Schedules 1-3	Parts 1.1 and 1.2	Parts 1.1 and 1.2 <i>or</i> any methodology determination
4	Audit Determination	Parts 1-4	Parts 1, 2 and 4	Parts 1, 2 and 4	Parts 1-4
5	CFI Act	Parts 1-3, 6, 9, 17 and 19			If an applicant does not have knowledge of Parts 2, 3 and 3E of the Act, Parts 1-3, 6, 9, 17 and 19
6	CFI Regulations	Parts 1-3, 6, 9, 17 and 19			If an applicant does not have knowledge of Parts 1-3, 6, 9, 17 and 19 of the Regulations, knowledge of Parts 1-3, 6, 9, 17 and 19

7	methodology determination	any methodology determination			If an applicant does not have knowledge of Parts 1.1 and 1.2 of the Measurement Determination, any methodology determination
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- (3) An applicant is only required to have knowledge of Division 6.4 of the Regulations to the extent relevant to the category of auditor for which the applicant has applied to be registered.

8 Evidence of knowledge of NGER legislation

- (1) For subregulation 6.14 (2) of the Regulations, the appropriate evidence is a statement that complies with subsection (2).
- (2) The statement must:
- (a) state that the applicant has knowledge of the NGER legislation specified in section 7 relevant to the category of auditor, and, if the applicant has applied for registration as a Category 1 auditor, the type of Category 1 auditor, for which the applicant has applied to be registered; and
 - (b) set out details of how the knowledge was obtained including, if relevant, details of the following:
 - (i) experience in assisting a person to meet that person's reporting or auditing obligations under the Act;
 - (ii) training in the NGER legislation;
 - (iii) experience in participating in greenhouse and energy audits; and
 - (c) set out any other information that the applicant thinks is relevant to demonstrate the applicant's knowledge of the NGER legislation.

9 Evidence of knowledge of CFI legislation

- (1) For subregulation 6.14A (2) of the Regulations, the appropriate evidence is a statement that complies with subsection (2).
- (2) The statement must:
- (a) state that the applicant has knowledge of the CFI legislation specified in section 7 relevant to the category of auditor, and, if the applicant has applied for registration as a Category 1 auditor, the type of Category 1 auditor for which the applicant has applied to be registered; and

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- (b) set out details of how the knowledge was obtained including, if relevant, details of the following:
 - (i) previous experience in assisting a project proponent of an eligible offsets project to meet the project proponent's reporting or auditing obligations under the CFI Act;
 - (ii) training in the CFI legislation; and
 - (c) set out any other information that the applicant thinks is relevant to demonstrate the applicant's knowledge of the CFI legislation.

10 Evidence of technical knowledge—requirements for registration as a Category 1 - CFI technical

- (1) An applicant for registration as a Category 1 - CFI technical auditor must have obtained at least 150 hours technical training and experience in the 5 years immediately preceding the day the application is made by participating in 1 or more of the following:
 - (a) a technical working group convened by the Department on the development of a proposal for a methodology determination;
 - (b) a technical expert review of a proposal for a methodology determination undertaken on behalf of the Domestic Offsets Integrity Committee;
 - (c) a technical project prepared for the purpose of estimating the carbon dioxide equivalent of greenhouse gas abatement generated by a project that is an emissions avoidance offsets project or a sequestration offsets project within the meaning of the CFI Act;
 - (d) a training course in greenhouse gas emission reductions and removal enhancement, in accordance with:
 - (i) AS ISO 14064:2-2006; or
 - (ii) ISO 14064-2:2006;
- (2) A training course mentioned in paragraph (2) (d) must be delivered by a competent training provider.

11 Demonstrating knowledge of auditing

- (1) For subregulation 6.15 (2) of the Regulations, the appropriate evidence is a statement that complies with subsection (2).
- (2) The statement must:
 - (a) state the name of the training course specified in section 12 that the applicant has completed; or

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- (b) state the name of the qualification mentioned in section 13 that the applicant has obtained.

Note: Under subregulation 6.15 (3) of the Regulations, if evidence is not provided under subregulation 6.15 (2), the applicant may demonstrate his or her knowledge of auditing by complying with subregulation 6.15 (4). Section 14 of this Instrument sets out the ways in which subregulation 6.15 (4) (a) may be met.

12 Evidence of knowledge of auditing—training

- (1) For paragraph 11 (2) (a), the following training courses are specified:
- (a) a course prescribed under regulation 9.2.03 of the *Corporations Regulations 2001*;
 - (b) a course in conducting a greenhouse gas verification in accordance with:
 - (i) AS ISO 14064.3–2006; or
 - (ii) ISO 14064-3:2006;
 - (c) a course in conducting an environmental audit in accordance with:
 - (i) AS/NZS ISO 19011:2003; or
 - (ii) ISO 19011:2011;
 - (d) a course, delivered by The Institute of Chartered Accountants in Australia, or another member of the Global Accounting Alliance, in audit and assurance;
 - (e) a course, delivered by CPA Australia, in advanced audit and assurance;
 - (f) a course, delivered by the Institute of Public Accountants, in advanced audit and assurance;
 - (g) a course in conducting an assurance engagement in accordance with:
 - (i) ASAE 3000;
 - (ii) ISAE 3000;
 - (iii) ASAE 3410; or
 - (iv) ISAE 3410.
 - (h) a course in conducting a compliance engagement in accordance with ASAE 3100; or
 - (i) a course in conducting a greenhouse and energy audit in accordance with the Audit Determination.
- (2) A training course mentioned in paragraph (1) (b), (c), (g) or (h) must be delivered by a competent training provider.

13 Evidence of knowledge of auditing—qualifications

- (1) For paragraph 11 (2) (b), an applicant is qualified if he or she is:
- (a) registered as an auditor under section 1280 of the *Corporations Act 2001*; or
 - (b) certified by a qualified body as an Environmental Auditor, a Principal Environmental Auditor, a Lead Environmental Auditor or a Business Improvement Environmental Auditor under AS/NZS ISO 19011:2003.

- (2) In this section:

qualified body means a body that is accredited in accordance with ISO/IEC 17024:2012.

14 Evidence of knowledge of auditing—experience

For paragraph 6.15 (4) (a) of the Regulations, an applicant must have participated for 700 hours in at least 5 of the following kinds of audits:

- (a) an audit of an abatement certificate provider or a benchmark participant under the *Electricity Supply Act 1995* (NSW);
- (b) an assurance engagement carried out in accordance with:
 - i) ASAE 3000;
 - (ii) ISAE 3000;
 - (iii) ASAE 3410; or
 - (iv) ISAE 3410;
- (c) an audit carried out in accordance with:
 - (i) AS/NZS ISO 19011:2003; or
 - (ii) ISO 19011:2011;
- (d) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with ASRS 4400;
- (e) a compliance engagement carried out in accordance with ASAE 3100;
- (f) an independent verification carried out for the Australian Greenhouse Office in accordance with the Independent Verification Guidelines;
- (g) a greenhouse gas verification, or an offsets project verification, carried out in accordance with:
 - (i) AS ISO 14064.3–2006; or
 - (ii) ISO 14064-3:2006;
- (h) an energy audit carried out in accordance with AS/NZS 3598:2000.

Note: Under subregulation 6.15 (5) of the Regulations, the participation must have occurred in the 5 years immediately preceding the day the application is made

**15 Knowledge of audit team leadership and assurance—
Category 2 and Category 3 applicants**

Knowledge of audit team leadership and assurance

- (1) For subregulation 6.16 (1) of the Regulations, an applicant has knowledge of audit team leadership and assurance if he or she:
- (a) is registered as an auditor under section 1280 of the *Corporations Act 2001*; or
 - (b) has successfully completed a training course:
 - (i) in conducting a greenhouse gas verification in accordance with AS ISO 14064.3–2006 or ISO 14064-3:2006, delivered by a competent training provider; or
 - (ii) in conducting a reasonable or limited assurance engagement in accordance with the Audit Determination, delivered by a competent training provider; or
 - (iii) in audit and assurance, delivered by The Institute of Chartered Accountants in Australia, or another member of the Global Accounting Alliance; or
 - (iv) in advanced audit and assurance, delivered by CPA Australia; or
 - (v) in advanced audit and assurance, delivered by the Institute of Public Accountants.

Knowledge of audit team leadership

- (2) For subregulation 6.16 (1) of the Regulations, an applicant has knowledge of audit team leadership if he or she:
- (a) is certified by a qualified body as a Lead Environmental Auditor or a Business Improvement Environmental Auditor under AS/NZS ISO 19011:2003; or
 - (b) has successfully completed a training course in leading assurance engagements in accordance with AS/NZS ISO 19011:2003 or ISO 19011:2011, delivered by a competent training provider.

Knowledge of assurance

- (3) For subregulation 6.16 (1) of the Regulations, an applicant has knowledge of assurance if he or she:
- (a) has successfully completed a prescribed course listed in regulation 9.2.03 of the *Corporations Regulations 2001*; or
 - (b) has successfully completed a training course in conducting assurance engagements in accordance with ASAE 3000 or ISAE 3000, delivered by a competent training provider; or

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- (c) has successfully completed a training course in conducting assurance engagements in accordance with ASAE 3410 or ISAE 3410, delivered by a competent training provider; or
 - (d) has successfully completed a training course in conducting compliance engagements in accordance with ASAE 3100, delivered by a competent training provider.

Note: Under subregulation 6.16 (1) of the Regulations, an applicant for registration as a Category 2 or a Category 3 auditor must have knowledge of both audit team leadership and assurance.

- (4) In this section:

qualified body means a body that is accredited in accordance with ISO/IEC 17024:2012.

16 Auditing experience requirements for applicants for Category 1 - NGER technical and Category 1 - non-technical registration—auditing and preparing audit reports

- (1) For subregulation 6.19 (1) of the Regulations, an applicant for Category 1 - NGER technical or Category 1 - non-technical auditor registration must have obtained at least 350 individual hours experience in auditing and preparing audit reports in at least 5 of the following kinds of audits:
 - (a) an audit of an abatement certificate provider or a benchmark participant under the *Electricity Supply Act 1995* (NSW);
 - (b) an audit under the *Corporations Act 2001*;
 - (c) an assurance engagement carried out in accordance with:
 - (i) ASAE 3000;
 - (ii) ISAE 3000;
 - (iii) ASAE 3410; or
 - (iv) ISAE 3410;
 - (d) an independent verification carried out for the Australian Greenhouse Office in accordance with the Independent Verification Guidelines;
 - (e) a greenhouse gas verification, or an offsets project verification, carried out in accordance with:
 - (i) AS ISO 14064.3–2006; or
 - (ii) ISO 14064-3:2006;
 - (f) a greenhouse and energy audit;
 - (g) a compliance engagement carried out in accordance with ASAE 3100;
 - (h) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with ASRS 4400;

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- (i) an audit of annual returns conducted for the purposes of the VEET scheme;
 - (j) an audit carried out in accordance with:
 - (iii) AS/NZS ISO 19011:2003; or
 - (iv) ISO 19011:2011;
 - (k) an audit report prepared for the purpose of accompanying an application for a partial exemption certificate and which complies with the requirements in the *Renewable Energy (Electricity) Regulations 2001* that apply to such a report;
 - (l) an audit conducted in accordance with clause 604 of Schedule 1 to the *Clean Energy Regulations 2011*.
- (2) The experience must have been obtained as a professional member of an audit team.

Note 1: Under subregulation 6.19 (2) of the Regulations, the applicant must have obtained the appropriate kind, and the appropriate period, of experience of auditing and preparing audit reports during the five years immediately preceding the day the application is made.

Note 2: 'Individual hours' only includes hours of experience of the individual auditor. It does not include, for example, hours of experience of a team member of the individual auditor.

17 Auditing experience requirements for applicants for Category 1 - CFI technical registration—auditing and preparing audit reports

- (1) For subregulation 6.19 (1) of the Regulations, an applicant for Category 1 - CFI technical auditor registration must have obtained at least 200 individual hours experience in auditing and preparing audit reports in 2 or more of the following kinds of audits:
- (a) an audit of an abatement certificate provider or a benchmark participant under the *Electricity Supply Act 1995* (NSW);
 - (b) an audit under the *Corporations Act 2001*;
 - (c) an assurance engagement carried out in accordance with:
 - (i) ASAE 3000;
 - (ii) ISAE 3000;
 - (iii) ASAE 3410; or
 - (iv) ISAE 3410;
 - (d) an independent verification carried out for the Australian Greenhouse Office in accordance with the Independent Verification Guidelines;
 - (e) a greenhouse gas verification, or an offsets project verification, carried out in accordance with:
 - (i) AS ISO 14064.3–2006; or
 - (ii) ISO 14064-3:2006;

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- (f) a greenhouse and energy audit;
 - (g) an audit conducted for purposes of sections 74AA or 74B of the Act;
 - (h) a compliance engagement carried out in accordance with ASAE 3100;
 - (i) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with ASRS 4400;
 - (j) an audit of annual returns conducted for the purposes of the VEET scheme;
 - (k) an audit report prepared for the purpose of accompanying an application for a partial exemption certificate and which complies with the requirements in the *Renewable Energy (Electricity) Regulations 2001* that apply to such a report;
 - (l) a CFI audit;
 - (m) an audit conducted in accordance with clause 604 of Schedule 1 to the *Clean Energy Regulations 2011*.
 - (n) an audit or verification of an offsets project recognised under one of the following:
 - (i) the New South Wales Government's Greenhouse Gas Reduction Scheme;
 - (ii) the Australian Capital Territory Government's Greenhouse Gas Abatement Scheme;
 - (iii) Greenhouse FriendlyTM initiative;
 - (iv) the Verified Carbon Standard;
 - (v) the Clean Development Mechanism;
 - (vi) a corrective action request; or
 - (vii) the Alberta offsets law.

Note: The Verified Carbon Standard is a standard for voluntary carbon offsets projects, administered by the organisation known as the VCS Association.

- (2) The experience must have been obtained as a professional member of an audit team.

Note 1: Under subregulation 6.19 (2) of the Regulations, the applicant must have obtained the appropriate kind, and the appropriate period, of experience of auditing and preparing audit reports during the five years immediately preceding the day the application is made.

Note 2: 'Individual hours' only includes hours of experience of the individual auditor. It does not include, for example, hours of experience of a team member of the individual auditor.

18 Auditing experience requirements for applicants for Category 2 registration—auditing and preparing audit reports

- (1) For subregulation 6.20 (1) of the Regulations, an applicant must have obtained at least 700 individual hours experience as an audit team leader or a professional member of an audit team in auditing and preparing audit reports in 5 or more of the following kinds of audits:
- (a) an audit of an abatement certificate provider or a benchmark participant under the *Electricity Supply Act 1995* (NSW);
 - (b) an audit under the *Corporations Act 2001*;
 - (c) an assurance engagement carried out in accordance with:
 - (i) ASAE 3000;
 - (ii) ISAE 3000;
 - (iii) ASAE 3410; or
 - (iv) ISAE 3410;
 - (d) an independent verification carried out for the Australian Greenhouse Office in accordance with the Independent Verification Guidelines;
 - (e) a greenhouse gas verification, or an offsets project verification, or offsets project verification carried out in accordance with:
 - (i) AS ISO 14064.3–2006; or
 - (ii) ISO 14064-3:2006;
 - (f) a greenhouse and energy audit;
 - (g) a compliance engagement carried out in accordance with ASAE 3100;
 - (h) an audit report prepared for the purpose of accompanying an application for a partial exemption certificate and which complies with the requirements in the *Renewable Energy (Electricity) Regulations 2001* that apply to such a report;
 - (i) an audit conducted in accordance with clause 604 of Schedule 1 to the *Clean Energy Regulations 2011*;
 - (j) a CFI audit.

Note 1: Under subregulation 6.20 (2) of the Regulations, the applicant must have obtained the appropriate kind, and the appropriate period, of experience of auditing and preparing audit reports during the five years immediately preceding the day the application is made.

Note 2: ‘Individual hours’ only includes hours of experience of the individual auditor. It does not include, for example, hours of experience of a team member of the individual auditor.

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- (2) The experience must be equivalent to conducting a reasonable assurance engagement or a limited assurance engagement under the Audit Determination.

19 Auditing experience requirements for applicants for Category 2 registration—audit team leadership

For subregulation 6.20 (2) of the Regulations, an applicant must have obtained at least 490 individual hours experience as an audit team leader of an audit team that has 3 or more other members in at least 1 of the following kinds of audits:

- (a) an audit of an abatement certificate provider or a benchmark participant under the *Electricity Supply Act 1995* (NSW);
- (b) an audit under the *Corporations Act 2001*;
- (c) an assurance engagement carried out in accordance with:
 - (i) ASAE 3000;
 - (ii) ISAE 3000;
 - (iii) ASAE 3410; or
 - (iv) ISAE 3410;
- (d) an independent verification carried out for the Australian Greenhouse Office in accordance with the Independent Verification Guidelines;
- (e) a greenhouse gas verification or offsets project verification carried out in accordance with:
 - (i) AS ISO 14064.3–2006; or
 - (ii) ISO 14064-3:2006;
- (f) a greenhouse and energy audit;
- (g) a compliance engagement carried out in accordance with ASAE 3100;
- (h) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with ASRS 4400;
- (i) an audit of annual returns conducted for the purposes of the VEET scheme;
- (j) an audit conducted in accordance with:
 - (i) AS/NZS ISO 19011:2003; or
 - (ii) ISO 19011:2011;
- (k) a CFI audit.

Note 1: Under subregulation 6.20 (2) of the Regulations, the applicant must have obtained the appropriate kind, and the appropriate period, of experience of auditing and preparing audit reports during the five years immediately preceding the day the application is made.

Note 2: ‘Individual hours’ only includes hours of experience of the individual auditor. It does not include, for example, hours of experience of a team member of the individual auditor.

**20 Auditing experience requirements for applicants for
Category 3 registration**

- (1) For subregulation 6.21 (1) (a) of the Regulations, an applicant must demonstrate that he or she is registered as a Category 2 auditor or has previously been registered as a Category 3 auditor.
- (2) For subregulation 6.21 (1) (b) of the Regulations:
 - (a) the experience must be equivalent to conducting a reasonable assurance engagement or a limited assurance engagement under the Audit Determination and must have been obtained while the applicant was registered as a Category 2 auditor;
 - (b) if the experience is as an audit team leader—the applicant must demonstrate 20 hours of experience as an audit team leader in such engagements.
 - (c) if the experience is as an audit team member—the applicant must demonstrate 60 hours of experience as a team member in such engagements.

Note: Under paragraph 6.21 (1) (b) of the Regulations, an applicant for registration as a Category 3 auditor must also have experience as an audit team member or an audit team leader in at least 2 greenhouse and energy audits.

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See <http://www.comlaw.gov.au>.