



# **National Greenhouse and Energy Reporting (Auditor Registration) Instrument 2018**

*National Greenhouse and Energy Reporting Regulations 2008*

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I, Mark Williamson, delegate of the Clean Energy Regulator acting under subsection 75A(7) of the *National Greenhouse and Energy Reporting Act 2007*, make the following Instrument under paragraph 6.72 (2) (b) of the *National Greenhouse and Energy Reporting Regulations 2008*.

Dated: 28 November 2018

Mark Williamson  
Executive General Manager  
Clean Energy Regulator

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## 1 Name of Instrument

This Instrument is the *National Greenhouse and Energy Reporting (Auditor Registration) Instrument 2018*.

## 2 Commencement

This Instrument commences on the day after it is registered.

## 3 Revocation

This instrument revokes the *National Greenhouse and Energy Reporting (Auditor Registration) Instrument 2017 (No.2)*, signed 3 October 2017 by Jody Swirepik, delegate of the Clean Energy Regulator, F2017L01339.

## 4 Definitions

In this Instrument:

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

*applicant* means an applicant for registration as a greenhouse and energy auditor under regulation 6.23 of 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, dated 30 May 2017.

*ASAE 3100* means the Standard on Assurance Engagements *ASAE 3100 Compliance Engagements*, issued by the Auditing and Assurance Standards Board, dated 21 February 2017.

*ASAE 3410* means the Standard on Assurance Engagements *ASAE 3410 Assurance Engagements on Greenhouse Gas Statements*, issued by the Auditing and Assurance Standards Board, dated 30 May 2017.

*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 ISO 19011:2014* means the Australian/New Zealand standard AS/NZS ISO 19011:2014, *Guidelines for auditing standards*, published by Standards Australia International Ltd and Standards New Zealand, dated 18 August 2014.

*ASRS 4400* means the Standard on Related Services *ASRS 4400 Agreed-Upon Procedures Engagements to Report Factual Findings*, approved by the Auditing and Assurance Standards Board and operative from 1 July 2013.

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*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*.

**CFI Rule** means the *Carbon Credits (Carbon Farming Initiative) Rule 2015*.

**Chartered Accountants Australia and New Zealand** means Chartered Accountants Australia and New Zealand (ABN 50 084 642 571), formerly known as The Institute of Chartered Accountants in Australia.

**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.

**CPA Australia** means CPA Australia Ltd (ABN 64 008 392 452).

**CPA Program** means the CPA Program, administered by CPA Australia, which consists of four compulsory subjects, two electives and an experience component, and results in the student becoming a Certified Practising Accountant.

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

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

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

**International Handbook of Universities** means the 28th edition of the *International Handbook of Universities*, published by Palgrave Macmillan, 2016, ISBN: 978-1-50851-5.

**IPA Program** means the IPA Program, administered by the Institute of Public Accountants, that results in the awarding of an Master of Business Administration from Deakin University.

**ISAE 3000** means the International Standard on Assurance Engagements (ISAE) 3000 Revised, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, set out in the *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements*, published by the International Federation of Accountants, October 2014, ISBN 978-1-60815-185-1.

**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, June 2012, ISBN 978 1 60815 121 9.

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**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, March 2006.

**ISO 19011:2018** means the international standard ISO 19011:2018, *Guidelines for auditing management systems*, published by the International Organisation for Standardisation, November 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, July 2012.

**Jobs and Competitiveness Program** has the same meaning as in the *Clean Energy Act 2011*.

**liable entity** has the same meaning as in the *Clean Energy Act 2011*.

**NCOS** means the National Carbon Offset Standard. It is a standard for making carbon neutral claims, and published on the Department of Environment and Energy's website. The current certification categories came into force 1 November 2017.

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

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

**Supervisor** means a person who has authority to:

- a. assign tasks and duties to his or her subordinates and team members,
- b. decide the order in which tasks and duties are performed by his or her subordinates and team members,
- c. monitor his or her subordinates and team members in their performance of assigned tasks and duties, and
- d. give instructions and orders to his or her subordinates and team members, and be held responsible for their work and actions.

**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
- ERF audit
- greenhouse and energy audit

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- 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
- CFI Act
- CFI legislation
- Measurement Determination
- Methodology Determination
- NGER legislation
- Part 6 audit
- 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, qualifications 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
- (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 of auditor

- (1) This section applies to applicants for registration of the category of auditor mentioned in the headings to columns 3 and 4 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 of the applicant.

<b>Item</b>	<b>Legislation</b>	<b>Category 1</b>	<b>Category 2</b>
1	Act	Parts 1–3E, Subdivision G of Division 4 of Part 6 <i>or</i> Part 1, Section 7 and the provisions of the CFI Act as is mentioned in column 3 for item 5	Part 1 Subdivision G of Division 4 of Part 6 <i>and either</i> Parts 2, 3 and 3E <i>or</i> the provisions of the CFI Act as is mentioned in column 4 for item 5
2	Regulations	Regulation 1.03, Divisions 2.2-2.5, 4.3-4.7, 6.2-6.4 and Schedules 1 and 2 <i>or</i> the provisions of the CFI Regulations as is mentioned in column 3 for item 6	Regulation 1.03 Divisions 2.2, 6.2–6.7 <i>and either</i> Division 2.4, 2.5, 4.3, 4.5-4.7 Schedules 1 and 2 <i>or</i> the provisions of the CFI Regulations as is mentioned in column 4 for item 6
3	Measurement Determination	Parts 1.1 and 1.2, Chapter 2, and Schedules 1-3	Parts 1.1 and 1.2 <i>or</i> any approved methodology determination
4	Audit Determination	All	All
5	CFI Act	Parts 1–3, 6, 9, 17 and 19	If an applicant does not have knowledge of Parts 2-3E of the Act, Parts 1–3, 6, 9, 17 and 19
6	CFI Regulations	All	If an applicant does not have knowledge of the CFI Regulations, knowledge of Parts 1-3, 6, 9, 17 and 19 of the CFI Act

7	CFI Rule	Parts 1-3, 6 and 17	If an applicant does not have knowledge of Parts 1-3, 6 and 17 of the CFI Rule, knowledge of Parts 1-3, 6, 9, 17 and 19 of the CFI Act
8	methodology determination	any approved methodology determination	If an applicant does not have knowledge of Parts 1.1 and 1.2 of the Measurement Determination, any approved methodology determination

- (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 relevant legislation

- (1) For subregulations 6.14 (2) and 6.14A (2) of the Regulations, the appropriate evidence is a statement that complies with subsections (2) or (3).
- (2) Where an applicant's knowledge of the NGER legislation is relevant to his or her application to be registered, the statement must:
- (a) state that the applicant has knowledge of the NGER legislation specified in section 7, relevant to the category of 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 Part 6 audits; and
  - (c) set out any other information that the applicant thinks is relevant to demonstrate the applicant's knowledge of the NGER legislation.
- (3) Where an applicant's knowledge of the CFI legislation is relevant to his or her application to be registered, the statement must:
- (a) state that the applicant has knowledge of the CFI legislation specified in section 7, relevant to the category of 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) 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



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- (c) set out any other information that the applicant thinks is relevant to demonstrate the applicant's knowledge of the CFI legislation.

## **9 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 10 that the applicant has completed; or
  - (b) state the name of the qualification mentioned in section 11 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 12 of this Instrument sets out the ways in which subregulation 6.15 (4) (a) may be met.

## **10 Evidence of knowledge of auditing—training**

- (1) For paragraph 9 (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 an environmental audit in accordance with:
    - (i) AS/NZS ISO 19011:2014; or
    - (ii) ISO 19011:2018;
  - (c) a course which forms one of the components of the Graduate Diploma of Chartered Accounting, delivered by Chartered Accountants Australia and New Zealand, or in an equivalent program delivered by another member of the Global Accounting Alliance, in audit and assurance;
  - (d) a course, delivered by CPA Australia in the CPA Program, in advanced audit and assurance;
  - (e) a course, delivered by the Institute of Public Accountants in the IPA Program, in advanced audit and assurance;
  - (f) a course in conducting an assurance engagement in accordance with:
    - (i) ASAE 3000; or
    - (ii) ISAE 3000; or
  - (g) a course in conducting a compliance engagement in accordance with ASAE 3100.
- (2) A training course mentioned in paragraph (1) (b), (c), (f) or (g) must be delivered by a competent training provider.

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## 11 Evidence of knowledge of auditing—qualifications

- (1) For paragraph 9 (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 19011:2014.

- (2) In this section:

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

## 12 Evidence of knowledge of auditing—by experience

- (1) For paragraph 6.15 (4) (a) of the Regulations, an applicant must have participated for 700 individual hours in total in at least five 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) 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;
  - (e) an audit conducted for the purpose of a scheme administered by the Clean Energy Regulator, including:
    - (i) a Part 6 audit;
    - (ii) an audit conducted for a person that was a liable entity, or for the purposes of section 74B of the Act;
    - (iii) an audit report prepared for the purpose of accompanying an application for an exemption certificate and which complies with the requirements in the *Renewable Energy (Electricity) Regulations 2001* that apply to such a report; or
    - (iv) an audit that was conducted for the Jobs and Competitiveness Program;
  - (f) a compliance engagement carried out in accordance with ASAE 3100;
  - (g) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with ASRS 4400;

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- (h) an audit of annual returns conducted for the purposes of the VEET scheme;
  - (i) an audit carried out in accordance with:
    - (i) AS/NZS ISO 19011:2014; or
    - (ii) ISO 19011:2018;
  - (j) 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; or
    - (iii) the NCOS.
- (2) If an applicant has conducted an audit or verification of an offsets project under an internationally accredited scheme that he or she considers relevant to the application, the Regulator will determine if the experience is appropriate in demonstrating knowledge of auditing.

*Note 1:* Audits conducted for the NCOS must be assurance engagements.

*Note 2:* 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.

## **13 Knowledge of audit team leadership and assurance— Category 2 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 audit and assurance, delivered by Chartered Accountants Australia and New Zealand in the Graduate Diploma of Chartered Accounting, or another member of the Global Accounting Alliance in an equivalent program;
    - (ii) in advanced audit and assurance, delivered by CPA Australia in the CPA Program; or
    - (iii) in advanced audit and assurance, delivered by the Institute of Public Accountants in the IPA Program.

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*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 19011:2014; or
  - (b) has successfully completed a training course in leading assurance engagements in accordance with AS/NZS ISO 19011:2014 or ISO 19011:2018, 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
  - (c) has successfully completed a training course in conducting compliance engagements in accordance with ASAE 3100, delivered by a competent training provider.
- (4) If an applicant has successfully completed any other training or tertiary education in audit and assurance that the applicant considers relevant to the application, the Regulator will determine if that training or education is appropriate in demonstrating knowledge of assurance.

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

- (5) In this section:  
**qualified body** means a body that is accredited in accordance with ISO/IEC 17024:2012.

## **14 Auditing experience requirements for applicants for Category 1 registration—auditing and preparing audit reports**

- (1) For subregulation 6.19 (1) of the Regulations, an applicant for Category 1 registration must have obtained at least 350 individual hours experience in total in auditing and preparing audit reports in at least five 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*;

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- (c) an assurance engagement carried out in accordance with:
- (i) ASAE 3000;
  - (ii) ISAE 3000;
  - (iii) ASAE 3410; or
  - (iv) ISAE 3410;
- (d) 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;
- (e) an audit conducted for the purpose of a scheme administered by the Clean Energy Regulator, including:
- (i) a Part 6 audit;
  - (ii) an audit conducted for a person that was a liable entity, or for the purposes of section 74B of the Act;
  - (iii) an audit report prepared for the purpose of accompanying an application for an exemption certificate and which complies with the requirements in the *Renewable Energy (Electricity) Regulations 2001* that apply to such a report; or
  - (iv) an audit that was conducted for the Jobs and Competitiveness Program;
- (f) a compliance engagement carried out in accordance with ASAE 3100;
- (g) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with ASRS 4400;
- (h) an audit of annual returns conducted for the purposes of the VEET scheme;
- (i) an audit carried out in accordance with:
- (i) AS/NZS ISO 19011:2014; or
  - (ii) ISO 19011:2018;
- (j) 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; or
  - (iii) the NCOS.
- (2) If an applicant has conducted an audit or verification of an offsets project under an internationally accredited scheme that he or she considers relevant to the application, the Regulator will determine if that experience is appropriate in demonstrating knowledge of auditing.

*Note:* Audits conducted for the NCOS must be reasonable assurance engagements.

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- (3) 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.

## **15 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 1,000 individual hours experience in total as an audit team leader or a professional member of an audit team in auditing and preparing audit reports in five 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) 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;
  - (e) an audit conducted for the purpose of a scheme administered by the Clean Energy Regulator, including:
    - (i) a Part 6 audit;
    - (ii) an audit report prepared for the purpose of accompanying an application for an exemption certificate and which complies with the requirements in the *Renewable Energy (Electricity) Regulations 2001* that apply to such a report;
  - (iii) an audit that was conducted for the Jobs and Competitiveness Program; or
  - (f) a compliance engagement carried out in accordance with ASAE 3100.

*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

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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.

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

## **16 Auditing experience requirements for applicants for Category 2 registration—audit team leadership**

(1) For subregulation 6.20 (2) of the Regulations, an applicant meets the requirements for audit team leadership if he or she complies with subsection (2) or (3) or (4) below.

(2) The applicant must have obtained at least 700 individual hours experience as an audit team leader of an audit team that has three or more other members in at least one 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) 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;
- (e) a Part 6 audit;
- (f) a compliance engagement carried out in accordance with ASAE 3100;
- (g) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with ASRS 4400;
- (h) an audit of annual returns conducted for the purposes of the VEET scheme;
- (i) an audit conducted in accordance with:
  - (i) AS/NZS ISO 19011:2014; or
  - (ii) ISO 19011:2018.

(3) The applicant must have obtained at least 700 individual hours experience as a Supervisor. For the purpose of this subsection, the Clean Energy Regulator may recognise an applicant's experience as a Supervisor where:

- (a) the applicant has been a Supervisor of:

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- i. an audit team for more than one Part 6 audit, and
  - ii. an audit team consisting of three or more other members, and
  - iii. an audit led by a registered Category 2 audit team leader, and
- (b) the Category 2 audit team leader, for each audit, has provided referee reports which confirm that the applicant was the Supervisor of the audit team that conducted the audit.
- (4) The applicant must have obtained a combined total of at least 700 individual hours experience as:
- (a) an audit team leader of an audit team that has three or more other members in at least one of the kinds of audits listed under subsection (2) above; and
  - (b) a Supervisor whose experience has been recognised by the Clean Energy Regulator pursuant to subsection (3) above.

*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.