



# **National Greenhouse and Energy Reporting (Auditor Registration) Instrument 2019**

*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: 22 October 2019

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 2019*.

## 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 2018*, signed 28 November 2018 by Mark Williamson, delegate of the Clean Energy Regulator, F2018L01653.

## 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 management systems*, 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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**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.

**exemption certificate** has the same meaning as in the REE Act.

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

**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.

**ISO 14064-3:2019** means the international standard ISO 14064-3:2019, *Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements*, published by the International Organization for Standardization, April 2019.

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

**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.

**NCOS** means the National Carbon Offset Standard. It is a standard for making carbon neutral claims, and is 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*.

**REE Act** means the *Renewable Energy (Electricity) Act 2000*.

**REE Regulations** means the *Renewable Energy (Electricity) Regulations 2001*.

**Renewable Energy legislation** means the *REE Act* and *REE Regulations*.

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**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.

**specified audits** means all of the following types 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 14064-3:2019;
- (e) a Part 6 audit;
- (f) a compliance engagement carried out in accordance with ASAE 3100;

**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*.

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

- Act
- alternative audit
- Audit Determination
- audit team leader
- Category 2 auditor
- CFI Act
- CFI legislation
- Measurement Determination
- Methodology Determination
- NGER legislation
- Part 6 audit

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## 5 Object

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

## 6 Qualifications - 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

- (1) For subregulations 6.14(1) and (2) of the Regulations, all applicants must have knowledge of the NGER legislation mentioned in column 2 as is specified in column 3.

<b>Column 1 Item</b>	<b>Column 2 Legislation</b>	<b>Column 3 Category</b>
1	Act	Part 1 Subdivision G of Division 4 of Part 6 and Parts 2, 3 and 3E
2	Regulations	Regulation 1.03 Divisions 2.2, 6.2–6.7 and  Division 2.4, 2.5, 4.3, 4.5–4.7 Schedules 1 and 2
3	Measurement Determination	Parts 1.1 and 1.2

4	Audit Determination	All
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- (2) For subregulation 6.14(1) and (2) of the Regulations, an applicant may have knowledge of the legislation mentioned in column 2 as is specified in column 3:

Column 1 <i>Item</i>	Column 2 <i>Legislation</i>	Column 3 <i>Category</i>
2	CFI Act	Parts 1–3, 6, 9, 17 and 19 of the CFI Act
3	CFI Regulations	All
4	CFI Rule	All
5	Methodology determination	Any approved methodology determination
6	REE Act	Part 5 Division 1A Part 6 Division 2
7	REE Regulations	Part 3A Schedule 6

## 8 Evidence of knowledge of relevant legislation

- (1) This section is made for the purposes of subregulations 6.14 (1) and (2) of the Regulations.
- (2) An applicant must demonstrate knowledge of the NGER legislation specified under Items 1 to 4 of subsection 7(1) by providing a statement that:
- (a) sets 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) any greenhouse and energy audits undertaken;
    - (iv) any safeguard audits undertaken; and
  - (b) set out any other information that the applicant thinks is relevant to demonstrate the applicant’s knowledge of the NGER legislation.

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- (3) Where an applicant's knowledge of the CFI legislation is relevant to his or her application to be registered, the applicant must demonstrate knowledge of the CFI legislation specified under Items 2 to 5 of subsection 7(2) by providing a statement that:
- (a) sets out details of how the knowledge of the CFI legislation 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;
    - (iii) any experience in participating in ERF audits; and
  - (b) set out any other information that the applicant thinks is relevant to demonstrate the applicant's knowledge of the CFI legislation.
- (4) Where an applicant's knowledge of the Renewable Energy legislation is relevant to his or her application to be registered, the an applicant must demonstrate knowledge of the Renewable Energy legislation specified under Items 6 and 7 of subsection 7(2) by providing a statement that:
- (a) sets out details of how the knowledge of the Renewable Energy legislation was obtained including, if relevant, details of the following:
    - (i) previous experience in assisting a company that conducts eligible emissions-intensive trade-exposed activities to meet the company's auditing obligations in seeking liability exemption under the REE Act;
    - (ii) training in the Renewable Energy legislation; and
  - (b) set out any other information that the applicant thinks is relevant to demonstrate the applicant's knowledge of the Renewable Energy legislation.

Note 1: If an applicant does not intend to carry out audits under the CFI legislation or the Renewable Energy legislation, this must be stated in their application and the Regulator may impose a condition on the auditor's registration under Subdivision 6.67 of the Regulations.

## **9 Knowledge of audit—Category 2 applicants**

- (1) For subregulations 6.15 (1) and (2) of the Regulations, an applicant must demonstrate knowledge of audit by providing a written statement consisting of 750 words or less stating:
- (a) the name of any relevant training course they have completed;
  - (b) the institution where the training course was completed; and
  - (c) the name of the qualification (if any) they have attained.



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- (2) For subregulation 6.15 (4)(a), to demonstrate knowledge and experience, an applicant must have participated in 10 audits over a period of 5 years in:
- (a) the specified audits; or
  - (b) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with ASRS 4400;
  - (c) an audit of annual returns conducted for the purposes of the VEET scheme established by the *Victorian Energy Efficiency Target Act 2007* (Vic);
  - (d) an audit conducted in accordance with:
    - (i) AS/NZS ISO 19011:2014; or
    - (ii) ISO 19011:2018
  - (e) an audit conducted for a person that was a liable entity, or for the purposes of section 74B of the Act;
  - (f) an audit report prepared for the purpose of accompanying an application for an exemption certificate and which complies with the requirements in the REE Regulations that apply to such a report; or
  - (g) an audit or verification of an offsets project recognised under the NCOS.

*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.

## **10 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

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- (iii) in advanced audit and assurance, delivered by the Institute of Public Accountants in the IPA Program; or
  - (c) can demonstrate both
    - (i) knowledge of audit team leadership in accordance with subsection (2); and
    - (ii) knowledge of assurance in accordance with subsection (3); or
  - (d) provides evidence that satisfies the Regulator of the applicant's knowledge of audit team leadership and assurance.

*Knowledge of audit team leadership*

- (2) For the purposes of paragraph (1)(c)(i), 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 the purposes of paragraph (1)(c)(ii), 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) For the purposes of paragraph (1)(d), 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:

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**Chartered Accountants Australia and New Zealand** means Chartered Accountants Australia and New Zealand (ABN 50 084 642 571).

**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.

**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).

**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.

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

## **11 Auditing experience requirements for applicants for Category 2 registration—auditing and preparing audit reports**

- (1) For subregulations 6.20 (1) and (2) 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) the specified audits; or
  - (b) an audit conducted for the purpose of a scheme administered by the Clean Energy Regulator including preparation of an audit report prepared for the purpose of accompanying an application for an exemption certificate and which complies with the requirements in the REE Regulations that apply to such a report; or
  - (c) an audit of an offsets project recognised under the NCOS.

*Note:* 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.

- (2) The audits must be equivalent to assurance engagements.

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

For subregulation 6.20 (2) of the Regulations, an applicant meets the requirements for audit team leadership if:

- (a) The applicant has 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:
  - (i) the specified audits;
  - (ii) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with ASRS 4400;
  - (iii) an audit of annual returns conducted for the purposes of the VEET scheme established by the Victorian Energy Efficiency Target Act 2007 (Vic);
  - (iv) an audit conducted in accordance with:
    - (A) AS/NZS ISO 19011:2014; or
    - (B) ISO 19011:2018; or
- (b) The applicant has 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
  - (i) the applicant has been a Supervisor of:
    - A. an audit team for more than one Part 6 audit or alternative audit, and
    - B. an audit team consisting of three or more other members, and
    - C. an audit led by a registered Category 2 audit team leader, and
  - (ii) 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; or
- (c) The applicant has obtained a combined total of at least 700 individual hours experience as:
  - (i) 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 paragraph (b) above; and
  - (ii) a Supervisor whose experience has been recognised by the Clean Energy Regulator pursuant to paragraph (c) 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

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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.