



Agenda Item 7.4  
AUASB Meeting 22 February 2010

## **National Greenhouse and Energy Reporting (Auditor Registration) Instrument 2010<sup>1</sup>**

*National Greenhouse and Energy Reporting Regulations 2008*

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I, DAVID GERRAN ROSSITER, Greenhouse and Energy Data Officer, make this Instrument under paragraph 6.72 (2) (b) of the *National Greenhouse and Energy Reporting Regulations 2008*.

Dated 28 January 2010

David Gerran Rossiter  
Greenhouse and Energy Data Officer

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### 1 Name of Instrument

This Instrument is the *National Greenhouse and Energy Reporting (Auditor Registration) Instrument 2010*.

### 2 Commencement

This Instrument commences on the day after it is registered.

### 3 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 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.

**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, 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.

**AUS 904** means Auditing Standard AUS 904, *Engagements to Perform Agreed-upon Procedures*, issued by the Australian Accounting Research Foundation, July 2002.

**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.

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

**International Handbook of Universities** means the 21st edition of the *International Handbook of Universities*, published by Palgrave Macmillan, September 2009, ISBN:978-0-230-20919-0.

**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.

**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 19011:2002** means the international standard known as ISO 19011:2002, *Guidelines for quality and/or environmental management systems auditing*, published by the International Organisation for Standardisation, 2002.

**ISO/IEC 17024:2003** means the international standard known as ISO/IEC 17024:2003, *Conformity assessment — General requirements for bodies operating certification of persons*, published by the International Organization for Standardization, 2003.

**NGER Audit Determination** means the *National Greenhouse and Energy Reporting (Audit) Determination 2009*.

**NGER legislation** has the same meaning as in the Regulations.

**professional members of the audit team** has the same meaning as in regulation 6.50 of the Regulations.

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

**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)

#### 4 Purpose of Instrument

The purpose 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.

#### 5 Degree or equivalent to be conferred by appropriate institution

For regulation 6.11 of the Regulations, the 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.



## Section 7

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<b>Item</b>	<b>Legislation</b>	<b>Category 1 – technical</b>	<b>Category 1 – non-technical</b>	<b>Category 2</b>	<b>Category 3</b>
4	<i>National Greenhouse and Energy Reporting (Audit) Determination 2009</i>	Part 1 Part 2 Part 4	Part 1 Part 2 Part 4	Part 1 Part 2 Part 3 Part 4	Part 1 Part 2 Part 3 Part 4

- (2) 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.

## 7 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 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 registered corporation meet its reporting 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.

## 8 Demonstrating knowledge of auditing

For subregulation 6.15 (1) of the Regulations, an applicant has knowledge of auditing if he or she:

- (a) has successfully completed a training course mentioned in section 9; or
- (b) is qualified in accordance with section 10.

## 9 Evidence of knowledge of auditing — training

- (1) For paragraph 8 (a), the training courses are as follows:
- (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 19011:2002;
  - (d) a course, delivered by the Institute of Chartered Accountants in Australia, in audit and assurance;
  - (e) a course, delivered by CPA Australia, in advanced audit and assurance;
  - (f) a course, delivered by the National Institute of Accountants, in advanced audit and assurance;
  - (g) a course in conducting an assurance engagement in accordance with:
    - (i) ASAE 3000; or
    - (ii) ISAE 3000;
  - (h) a course in conducting a compliance engagement in accordance with ASAE 3100;
  - (i) a course in conducting a greenhouse and energy audit in accordance with the NGER Audit Determination.
- (2) A training course mentioned in paragraph (1) (b), (c), (f) or (g) must be delivered by a competent training provider.

## 10 Evidence of knowledge of auditing — qualifications

- (1) For paragraph 8 (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 17024:2003.

## 11 Evidence of knowledge of auditing — experience

For paragraph 6.15 (4) (a) of the Regulations, an applicant must have participated in at least 5 audits of any of the following kinds for periods totalling at least 350 hours in the last 5 years:

- (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; or
  - (ii) ISAE 3000;
- (c) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with AUS 904;
- (d) a compliance engagement carried out in accordance with ASAE 3100;

- (e) an independent verification carried out for the Australian Greenhouse Office in accordance with the Independent Verification Guidelines;
- (f) a greenhouse gas verification carried out in accordance with:
  - (i) AS ISO 14064.3–2006; or
  - (ii) ISO 14064-3:2006;
- (g) an energy audit carried out in accordance with AS/NZS 3598:2000.

**12 Knowledge of audit team leadership and assurance —  
Category 2 and 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 greenhouse gas verifications in accordance with AS ISO 14064.3–2006 or ISO 14064-3:2006, delivered by a competent training provider; or
    - (ii) in conducting reasonable or limited assurance engagements in accordance with the NGER Audit Determination, delivered by a competent training provider; or
    - (iii) in audit and assurance, delivered by the Institute of Chartered Accountants in Australia;
    - (iv) in advanced audit and assurance, delivered by CPA Australia; or
    - (v) in advanced audit and assurance, delivered by the National Institute of 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 conducting assurance engagements in accordance with AS/NZS ISO 19011:2003 or ISO 19011:2002, 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.

*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 17024:2003.

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

For subregulation 6.19 (1) of the Regulations, an applicant must have accumulated at least 350 hours experience in the last 5 years as a professional member of an audit team in auditing and preparing audit reports in 1 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; or
  - (ii) ISAE 3000;
- (d) an independent verification carried out for the Australian Greenhouse Office in accordance with the Independent Verification Guidelines;
- (e) a greenhouse gas verification carried out in accordance with:
  - (i) AS ISO 14064.3–2006; or
  - (ii) ISO 14064-3:2006;
- (f) a greenhouse and energy audit conducted under the *National Greenhouse and Energy Reporting Act 2007*;
- (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 AUS 904;
- (i) an audit of annual returns conducted for the purposes of the VEET scheme;

- (j) an audit carried out in accordance with:
  - (i) AS/NZS ISO 19011:2003; or
  - (ii) ISO 19011:2002.

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

- (1) For subsection 6.20 (1) of the Regulations, an applicant must have accumulated at least 700 hours experience in the last 5 years as an audit team leader or a professional member of an audit team in auditing and preparing audit reports in 1 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; or
    - (ii) ISAE 3000;
  - (d) an independent verification carried out for the Australian Greenhouse Office in accordance with the Independent Verification Guidelines;
  - (e) a greenhouse gas verification carried out in accordance with:
    - (i) AS ISO 14064.3–2006; or
    - (ii) ISO 14064-3:2006;
  - (f) a greenhouse and energy audit conducted under the *National Greenhouse and Energy Reporting Act 2007*;
  - (g) a compliance engagement carried out in accordance with ASAE 3100.
- (2) The experience must be equivalent to conducting a reasonable assurance engagement or a limited assurance engagement under the NGER Audit Determination.

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

For subregulation 6.20 (2) of the Regulations, an applicant must accumulated at least 490 hours experience in the last 5 years as an audit team leader of an audit team that has 3 or more other members in 1 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; or
  - (ii) ISAE 3000;
- (d) an independent verification carried out for the Australian Greenhouse Office in accordance with the Independent Verification Guidelines;

- (e) a greenhouse gas verification carried out in accordance with:
  - (i) AS ISO 14064.3–2006; or
  - (ii) ISO 14064-3:2006;
- (f) a greenhouse and energy audit conducted under the *National Greenhouse and Energy Reporting Act 2007*;
- (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 AUS 904;
- (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 19011:2002.

## **16 Auditing experience requirements for applicants for Category 3 registration — auditing and preparing audit reports**

- (1) For paragraph 6.21 (1) (a) of the Regulations, an applicant must have accumulated at least 700 hours experience in the last 5 years as an audit team leader or a professional member of an audit team in auditing and preparing audit reports in 1 or more of the following kinds of audits:
  - (a) an audit of an abatement certificate provider or a benchmark participants 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; or
    - (ii) ISAE 3000;
  - (d) an independent verification carried out for the Australian Greenhouse Office in accordance with the Independent Verification Guidelines;
  - (e) a greenhouse gas verification carried out in accordance with:
    - (i) AS ISO 14064.3–2006; or
    - (ii) ISO 14064-3:2006;
  - (f) a greenhouse and energy audit conducted under the *National Greenhouse and Energy Reporting Act 2007*;
  - (g) a compliance engagement carried out in accordance with ASAE 3100.
- (2) The experience must be equivalent to conducting a reasonable assurance engagement or a limited assurance engagement under the NGER Audit Determination.

**17 Auditing experience requirements for applicants for Category 3 registration — audit team leadership**

For subregulation 6.21 (2) of the Regulations, an applicant must have accumulated at least 490 hours experience in the last 5 years as an audit team leader of an audit team that has 3 or more other members in 1 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 undertaken under the *Corporations Act 2001*;
- (c) an assurance engagement carried out in accordance with:
  - (i) ASAE 3000; or
  - (ii) ISAE 3000;
- (d) an independent verification carried out for the Australian Greenhouse Office in accordance with the Independent Verification Guidelines;
- (e) a greenhouse gas verification carried out in accordance with:
  - (i) AS ISO 14064.3–2006; or
  - (ii) ISO 14064-3:2006;
- (f) a greenhouse and energy audit conducted under the *National Greenhouse and Energy Reporting Act 2007*;
- (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 AUS 904;
- (i) an audit of annual returns conducted for the purposes of the VEET scheme;
- (j) an audit carried out in accordance with:
  - (i) AS/NZS ISO 19011:2003; or
  - (ii) ISO 19011:2002.

*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.

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**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.frli.gov.au>.