



National Greenhouse and Energy Reporting (Audit) Amendment Determination 2012 (No. 1)

National Greenhouse and Energy Reporting Act 2007

I, GREG COMBET, Minister for Climate Change and Energy Efficiency, make this determination under subsection 75 (1) of the *National Greenhouse and Energy Reporting Act 2007*.

Dated 14 August 2012

GREG COMBET

Minister for Climate Change and Energy Efficiency

1 Name of determination

This determination is the *National Greenhouse and Energy Reporting (Audit) Amendment Determination (No. 1)*.

2 Commencement

This determination commences on the day after it is registered.

3 Amendment of *National Greenhouse and Energy Reporting (Audit) Determination 2009*

Schedule 1 amends the *National Greenhouse and Energy Reporting (Audit) Determination 2009*.

Schedule 1 Amendments

(section 3)

[1] Subsection 1.3 (3)

omit

a registered corporation, or a person required to provide information under section 20 of the Act,

insert

a person

[2] After subsection 1.3 (3)

insert

(3A) Under sections 214 and 215 of the CFI Act, a person who is or has been a project proponent may be audited for compliance with 1 or more aspects of the CFI Act or the associated provisions. In addition, an audit may be carried out for the purposes of preparing an audit report prescribed for the purposes of paragraph 13 (1) (e), 23 (1) (d) or 76 (4) (c) of the CFI Act. Such audits are called CFI audits.

[3] Subsection 1.3 (4)

after

greenhouse and energy audits

insert

and CFI audits

[4] Subsection 1.3 (8)

omit

greenhouse and energy

[5] After subsection 1.3 (10)

insert

(10A) An audit of a person's compliance with 1 or more aspects of the CFI legislation or associated provisions may be either an assurance engagement or a verification engagement. An audit of an eligible offsets project carried out for the purposes of preparing an audit report prescribed for the purposes of paragraph 13 (1) (e) or 76 (4) (c) of the CFI Act is a reasonable assurance engagement.

Note No reports have been prescribed for paragraph 23 (1) (d) of the CFI Act.

[6] Section 1.4

insert

associated provisions has the same meaning as in the CFI Act.

[7] Section 1.4, definition of *audit team*

after

greenhouse and energy audit

insert

or a CFI audit

[8] Section 1.4

insert

audit team leader has the same meaning as in the Regulations.

audit team member:

- (a) for a greenhouse and energy audit—has the same meaning as in the Act; and
- (b) for a CFI audit—means a person assisting the audit team leader to carry out the audit.

CFI Act has the same meaning as in the Regulations.

CFI legislation has the same meaning as in the Regulations.

[9] Section 1.4

insert

eligible offsets project has the same meaning as in the CFI Act.

[10] Section 1.4, definition of *misstatement*

omit

Regulations.

insert

Regulations, or the CFI legislation or associated provisions.

[11] Section 1.4

insert

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

[12] Section 1.4, definition of *terms of engagement*

substitute

terms of engagement, in relation to a greenhouse and energy audit or a CFI audit, means either assurance engagement terms or verification engagement terms for the audit.

[13] Section 1.5, heading

substitute

1.5 Types of audits

[14] Subsection 1.5 (1)

substitute

- (1) Audits under the Act are conducted under any of sections 73 to 74C of the Act.
- (1A) A CFI audit is conducted under section 214 or 215 of the CFI Act, or is conducted for the purposes of preparing an audit report prescribed for the purposes of any of paragraphs 13 (1) (e), 23 (1) (d) or 76 (4) (c) of the CFI Act.

[15] Subsection 1.5 (2)

omit

greenhouse and energy

[16] Subsection 1.5 (3)

after

greenhouse and energy audit

insert

or a CFI audit

[17] Subsection 1.5 (4)

after

greenhouse and energy audit

insert

or a CFI audit

[18] After subsection 1.5 (4)

insert

- (4A) A CFI audit conducted under section 214 or 215 of the CFI Act may be an assurance engagement or a verification engagement, as specified in the notice given under subsection 214 (2) or 215 (2) of the CFI Act. A CFI audit conducted for the purposes of preparing an audit report prescribed for the purposes of paragraph 13 (1) (e) or 76 (4) (c) of the CFI Act is a reasonable assurance engagement.

Note No reports have been prescribed for paragraph 23 (1) (d) of the CFI Act.

[19] Division 2.1, heading

omit

[20] Subsection 2.1 (2)

after

greenhouse and energy audits

insert

and CFI audits

[21] Paragraph 2.4 (6) (b)

omit each mention of

Greenhouse and Energy Data Officer

insert

Regulator

[22] Section 2.5, note

after

greenhouse and energy audit

insert

or a CFI audit

[23] Paragraph 3.3 (2) (e)

omit

NGER legislation

insert

NGER legislation, the CFI legislation or associated provisions

[24] Paragraph 3.4 (1) (a)

omit each mention of

Greenhouse and Energy Data Officer

insert

Regulator

[25] Subsection 3.4 (3)

omit

Greenhouse and Energy Data Officer

insert

Regulator

[26] Subparagraph 3.6 (5) (h) (iii)

substitute

- (iii) if the plan relates to a greenhouse and energy audit—the audited body’s systems and processes for identifying the risks of misstatements that are material and relevant to its reporting requirements under the NGER legislation and the body’s procedures to address those risks;
- (iiia) if the plan relates to a CFI audit—the audited body’s systems and processes for identifying the risks of misstatements that are material and relevant to its reporting requirements under the CFI legislation and the body’s procedures to address those risks;

[27] Subsection 3.11 (2)

after

greenhouse and energy audits

insert

or CFI audits

[28] Section 3.12*after*

greenhouse and energy audit

insert

or CFI audit

[29] Paragraph 3.14 (1) (e)*after*

greenhouse and energy audits

insert

or CFI audits

[30] Subsection 3.17 (2), note, paragraph (a)*omit*

or

[31] Subsection 3.17 (3), note 1, paragraph (a)*omit*

or

[32] Subsection 3.18 (2), note, paragraph (a)*omit*

or

[33] Subsection 3.18 (3), note 1, paragraph (a)*omit*

or

[34] Paragraph 3.21 (3) (i)

omit

Greenhouse and Energy Data Officer

insert

Regulator

[35] Subparagraph 3.22 (2) (b) (vi)

omit

the NGER legislation

insert

the NGER legislation, the CFI legislation or associated provisions

[36] Paragraph 3.23 (1) (c)

omit

Regulations;

insert

Regulations, the CFI legislation or associated provisions;

[37] Paragraph 4.2 (2) (c)

after

greenhouse and energy audit

insert

or CFI audit

[38] Paragraph 4.2 (2) (e)

after

NGER legislation

insert

or the CFI legislation or associated provisions

[39] Paragraph 4.3 (1) (a)

omit each mention of

Greenhouse and Energy Data Officer

insert

Regulator

[40] Subsection 4.3 (3)

omit

Greenhouse and Energy Data Officer

insert

Regulator

[41] Subsection 4.7 (2)

omit

Greenhouse and Energy Data Officer

insert

Regulator

[42] Paragraph 4.7 (5) (b)

after

greenhouse and energy audit

insert

or CFI audit

[43] Paragraph 4.7 (5) (g)

omit

Greenhouse and Energy Data Officer

insert

Regulator

[44] Paragraph 4.8 (1) (c)

after

greenhouse and energy audit

insert

or CFI audit

[45] Paragraph 4.8 (1) (j)

omit

Regulations.

insert

Regulations, the CFI legislation or associated provisions.