



National Greenhouse and Energy Reporting (Audit) Amendment Determination 2015 (No. 1)

I, Greg Hunt, Minister for the Environment, make the following determination.

Dated 7 October 2015

GREG HUNT

Greg Hunt
Minister for the Environment

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1 Name

This is the *National Greenhouse and Energy Reporting (Audit) Amendment Determination 2015 (No. 1)*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.	
2. Schedule 1	The day after this instrument is registered.	
3. Schedule 2	1 July 2016.	1 July 2016

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This determination is made under subsection 75(1) of the *National Greenhouse and Energy Reporting Act 2007*.

4 Amendment of audit determination

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—ERF audit amendments

National Greenhouse and Energy Reporting (Audit) Determination 2009

[1] **Subsection 1.3(3A)**

Repeal the subsection, substitute:

- (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), (ea), (eb), 23 (1) (d), 76 (4) (c), (ca) or (cb) of the CFI Act. Such audits are called ERF audits.

[2] **Subsection 1.3(4)**

Omit “CFI audits”, substitute “ERF audits (collectively called Part 6 audits)”.

[3] **Subsection 1.3(10A)**

Omit “13 (1) (e) or 76 (4) (c)”, substitute “13 (1) (e), (ea), (eb), 76 (4) (c), (ca) or (cb)”.

[4] **Section 1.4 (definition of *audit team*)**

Omit “greenhouse and energy audit or a CFI audit”, substitute “Part 6 audit”.

[5] **Section 1.4 (definition of *audit team member*)**

Omit “a CFI audit”, substitute “an ERF audit”.

[6] **Section 1.4**

Insert in appropriate alphabetical position:

Part 6 audit means any of the following:

- (a) an ERF audit;
- (b) a greenhouse and energy audit.

[7] **Section 1.4 (definition of *terms of engagement*)**

Omit “greenhouse and energy audit or a CFI audit”, substitute “Part 6 audit”.

[8] **Subsection 1.5(1A)**

Omit “A CFI audit”, substitute “An ERF audit”.

[9] Subsection 1.5(1A)

Omit “13 (1) (e), 23 (1) (d), or 76 (4) (c)”, substitute “13 (1) (e), (ea), (eb), 23 (1) (d), 76 (4) (c), (ca) or (cb)”.

[10] Subsection 1.5(3)

Omit “greenhouse and energy audit or a CFI audit”, substitute “Part 6 audit”.

[11] Subsection 1.5(4)

Omit “greenhouse and energy audit or a CFI audit”, substitute “Part 6 audit”.

[12] Subsection 1.5(4A)

Repeal the subsection, substitute:

- (4A) An ERF 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. An ERF audit conducted for the purposes of preparing an audit report prescribed for the purposes of paragraph 13 (1) (e), (ea), (eb), 76 (4) (c), (ca) or (cb) of the CFI Act is a reasonable assurance engagement.

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

[13] Subsection 2.1(2)

Omit “greenhouse and energy audits or CFI audits”, substitute “Part 6 audits”.

[14] Section 2.5 (note at the end of the section)

Omit “greenhouse and energy audit or a CFI audit”, substitute “Part 6 audit”.

[15] Subparagraph 3.6(5)(h)(iiia)

Omit “a CFI audit”, substitute “an ERF audit”.

[16] Subsection 3.11(2)

Omit “greenhouse and energy audits or CFI audits”, substitute “Part 6 audits”.

[17] Section 3.12

Omit “greenhouse and energy audit or CFI audit”, substitute “Part 6 audit”.

[18] Paragraph 3.14(1)(e)

Omit “greenhouse and energy audits or CFI audits”, substitute “Part 6 audits”.

[19] Paragraph 4.2(2)(c)

Omit “greenhouse and energy audit or CFI audit”, substitute “Part 6 audit”.

[20] Paragraph 4.7(5)(b)

Omit “greenhouse and energy audit or CFI audit”, substitute “Part 6 audit”.

[21] Paragraph 4.8(1)(c)

Omit “greenhouse and energy audit or CFI audit”, substitute “Part 6 audit”.

Schedule 2—Safeguard audit amendments

National Greenhouse and Energy Reporting (Audit) Determination 2009

[1] After subsection 1.3(3A)

Insert

- (3B) Under subsection 22XQ (3) Act, the safeguard rules may provide that an application for a baseline determination is to be accompanied by a prescribed audit report. Such audits are called safeguard audits.

[2] Subsection 1.3(4)

After “greenhouse and energy audits”, add “, safeguard audits”.

[3] Section 1.4 (definition of *audit team member*)

After “ERF audit”, add “or safeguard audit”.

[4] Section 1.4 (at the end of the definition of *NGER legislation*)

Add:

;

- (f) the safeguard rules.

[5] Section 1.4 (at the end of the definition of *Part 6 audit*)

Add:

;

- (c) a safeguard audit.

[6] Section 1.4 (definition of *audit team member*)

After “ERF audit”, add “or safeguard audit”.

[7] After subsection 1.5(1A)

- (1B) A safeguard audit is conducted for the purposes of preparing an audit report prescribed under the safeguard rules to accompany an application for a baseline determination.

[8] After subparagraph 3.6(5)(h)(iiia)

Insert:

- (iiib) if the plan relates to a safeguard audit—the audited body’s systems and processes for identifying the risks of misstatements that are material and relevant to its application requirements under the safeguard rules and the body’s procedures to address those risks;