

Appendix 1

ABBREVIATIONS

ACCU	Australian carbon credit unit
ASAE 3000	Standard on Assurance Engagements ASAE 3000 <i>Assurance Engagements other than Audits or Reviews of Historical Financial Information</i>
ASAE 3100	Standard on Assurance Engagements ASAE 3100 <i>Compliance Engagements</i>
ASAE 3410	Standard on Assurance Engagements ASAE 3410 <i>Assurance on Greenhouse Gas Statements</i>
ASA 102	Auditing Standard ASA 102 <i>Compliance with Ethical Requirements when Performing Audits, Reviews and Other Assurance Engagements</i>
ASA 240	Auditing Standard ASA 240 <i>The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report</i>
ASA 265	Auditing Standard ASA 265 <i>Communicating Deficiencies in Internal Control to Those Charged with Governance and Management</i>
ASA 720	Auditing Standard ASA 720 <i>The Auditor's Responsibilities Relating to Other Information in Documents Containing an Audited Financial Report</i>
ASQC 1	Standard on Quality Control ASQC 1 <i>Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements</i>
ASRS 4400	Standard on Related Services ASRS 4400 <i>Agreed-upon Procedures Engagements to Report Factual Findings</i>
AUASB	Auditing and Assurance Standards Board
CPM	Carbon Pricing Mechanism
CE Act	<i>Clean Energy Act 2011</i>
CE Regulations	<i>Clean Energy Regulations 2011</i>
CFI	Carbon Farming Initiative
CFI Act	<i>Carbon Credits (Carbon Farming Initiative) Act 2011</i>
CFI Regulations	<i>Carbon Credits (Carbon Farming Initiative) Regulations 2011</i>
CO ₂ e	Carbon dioxide equivalent
DCCEE	Department of Climate Change and Energy Efficiency
EITE	Emissions-intensive Trade-exposed
GHG	Greenhouse gas
GJ	Gigajoules

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JCP	Jobs and Competitiveness Program
LTC	Liability transfer certificate under the CPM
LNG	Liquefied natural gas
NGER Act	<i>National Greenhouse and Energy Reporting Act 2007</i>
NGER Audit Determination	<i>National Greenhouse and Energy Reporting (Audit) Determination 2009</i>
NGER Measurement Determination	<i>National Greenhouse and Energy Reporting (Measurement) Determination 2008</i>
NGER Regulations	<i>National Greenhouse and Energy Reporting Regulations 2008</i>
NGERS	National Greenhouse and Energy Reporting Scheme
OSCAR	Online system for comprehensive reporting operated by the Regulator
PEC	Partial exemption certificate under the Renewable Energy Target
Regulator	Clean Energy Regulator
RET	Renewable Energy Target
RET Act	<i>Renewable Energy (Electricity) Act 2000</i>
RET Regulations	<i>Renewable Energy (Electricity) Regulations 2001</i>
ROE	Recognised Offset Entity under CFI