

Appendix 2

(Ref: Para.6)

RELEVANT REQUIREMENTS AND NATURE OF ENGAGEMENTS

Schemes Covered	Legislation/Regulation/Guidance	Nature of Engagement	Subject Matter Information/Subject Matter	Assurance Practitioner	Relevant Sec./Reg.
NGERS	NGER Act NGER Measurement Determination NGER Audit Determination NGER Audit Determination Handbook	Reasonable assurance, limited assurance or verification engagement initiated by the Regulator, post-submission of Greenhouse and Energy Report, for compliance or monitoring purposes.	Registered corporation's Greenhouse and Energy Report under section 19, NGER Act or specified compliance requirements.	Registered Greenhouse and Energy Auditor Category 1, 2 or 3.	NGER Act, sections 73A, 74 and 74A
CPM - Carbon Pricing Mechanism	CE Act NGER Act NGER Regulations NGER Audit Determination	Reasonable assurance engagement under NGERS, report submitted with Emissions Report for entities over emissions threshold.	Liable entity's Emissions Report under s. 22A, NGER Act on covered scope 1 emissions for all facilities of liable entity and compliance with section 22B record keeping requirement.	Registered Greenhouse and Energy Auditor Category 2 or 3.	NGER Act, section 74AA NGER Regulation, regulation 6.04A

Guidance Statement GS 021 Engagements under the National Greenhouse and Energy Reporting Scheme, Carbon Pricing Mechanism and Related Schemes

Schemes Covered	Legislation/Regulation/Guidance	Nature of Engagement	Subject Matter Information/Subject Matter	Assurance Practitioner	Relevant Sec./Reg.
JCP – EITE eligibility	<i>Establishing the eligibility of activities under the Jobs and Competitiveness Program (2012)</i> <i>Assessment of activities for the purposes of the Jobs and Competitiveness Program supplementary guidance v.3</i>	Reasonable assurance engagement in accordance with ASAE 3000 of application submitted with formal assessment of activities as EITE and allocative baselines.	Application under JCP for EITE activity eligibility.	Registered Company Auditor (see DCCEE EITE Auditor Register)	Guidance Parts 2.1 and 2.2
JCP – EITE assistance	CE Regulations	Reasonable assurance and limited assurance engagement in accordance with NGER Audit Determination and ASAE 3000 submitted with application.	Application for JCP assistance for EITE activity.	Authorised Audit Company, Registered Company Auditor or Registered Greenhouse and Energy Auditor Category 2 or 3.	CE Act, section 149; CE Regulation, regulations 603 and 604(7)(c)
JCP – LNG supplementary assistance	CE Regulations	Reasonable assurance engagement report submitted with application for assistance.	Application under JCP for supplementary assistance for LNG production.	Authorised Audit Company, Registered Company Auditor or Registered Greenhouse and Energy Auditor Category 2 or 3.	CE Act, section 149; CE Regulation, regulations 604(7)(d) and 710

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CFI – Eligible offsets project	CFI Act CFI Regulations	Reasonable assurance engagement report in accordance with NGER Audit Determination, submitted with application for certificate of entitlement for eligible offsets project and lodgement of an Offsets Report (reporting period 1-5 years).	Recognised Offset Entity’s Certificate of Entitlement application and an Offsets Report for eligible offsets project.	Registered Greenhouse and Energy Auditor Category 2 or 3.	CFI Act, sections 13 and 76; CFI Regulation 1.11-1.13
CFI – Regulator initiated engagements	CFI Act	Reasonable assurance, limited assurance or verification engagement initiated by the Regulator.	Specified compliance requirements of CFI Act.	Registered Greenhouse and Energy Auditor Category 1, 2 or 3.	CFI Act, sections 214 and 215
RET – PEC applications	RET Regulations	Reasonable assurance report in accordance with NGER Audit Determination, ASAE 3000 or AUASB Standards, submitted with partial exemption certificate applications or assurance report submitted for JCP.	Partial exemption certificate application for EITE activity.	Authorised Audit Company, Registered Company Auditor or Registered Greenhouse and Energy Auditor Category 2 or 3.	RET Regulation, regulation 22UB