

Appendix 3

(Ref: Para.47 & Para. 63)

SUBJECT MATTER, CRITERIA, LEVEL OF ASSURANCE AND APPLICABLE AUASB STANDARDS FOR ENGAGEMENTS

Schemes Covered	Subject Matter	Criteria	Level of Assurance	Applicable AUASB Standards	Example Report
NGERS	<p>Compliance with selected requirement of the NGER Act or Regulations, may include:</p> <ul style="list-style-type: none"> • Greenhouse and Energy Report on controlling corporation’s scope 1 and 2 emissions, energy production and energy consumption. • Registration requirements. • Record keeping requirements. • Amount of NGER Uncertainty. 	<p>Greenhouse and Energy Report (section 19, NGER Act):</p> <ul style="list-style-type: none"> • NGER Measurement Determination¹⁴¹ for emissions and energy quantification. • NGER Act, sections 11, 11A, 11B or 11C for operational control. <p>Selected Compliance Requirements:</p> <ul style="list-style-type: none"> • NGER Act. • NGER Regulations. 	<p>Reasonable assurance Limited assurance Verification</p>	<p>ASAE 3410 ASRS 4400</p>	<p>Appendix 5; NGER Audit Determination</p>

¹⁴¹ See also *National Greenhouse and Energy Reporting System Measurement - Technical Guidelines for the estimation of greenhouse gas emissions by facilities in Australia* (July 2012) issued by DCCEE.

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Schemes Covered	Subject Matter	Criteria	Level of Assurance	Applicable AUASB Standards	Example Report
JCP – LNG supplementary assistance	<ul style="list-style-type: none"> Provisional LNG emissions number Process flow diagram and assumptions Average GJ/t production in application for assistance. 	<p>CE Regulation, regulation 710, for emissions quantification.</p> <p>Measurement policies in application for the process flow diagram and production.</p>	Reasonable assurance	<p>ASAE 3410</p> <p>ASAE 3000 ASAE 3410</p>	<p>Conclusion wording:</p> <p>CE Regulations, regulation 604(7)(d)</p>
CFI –Eligible offsets project	<p>Eligible offsets project compliance with:</p> <ul style="list-style-type: none"> Section 27 declaration of eligible offsets project in operation for the project Applicable methodology determination Requirements of the CFI Act <p>Project proponent’s compliance with applicable CFI methodology determination.</p>	<p>Declaration of eligible offsets project for project definition and boundaries.</p> <p>Relevant CFI methodology determination for offset activity quantification.</p> <p>CFI Act requirements for compliance, including notification and record keeping.</p> <p>Relevant CFI methodology for project proponent’s compliance with:</p> <ul style="list-style-type: none"> Content of Offsets Report Information to be provided to the Regulator Record keeping and monitoring 	Reasonable assurance	<p>ASAE 3000</p> <p>ASAE 3100</p>	<p>Conclusion wording:</p> <p>CFI Regulations, regulations 1.11-1.13</p>
CFI – Regulator initiated engagements	Compliance with any requirement of CFI Act or associated provisions (including CFI Regulations).	Requirements of CFI Act and CFI Regulations for compliance.	<p>Reasonable assurance</p> <p>Limited assurance</p> <p>Verification</p>	<p>ASAE 3100</p> <p>ASRS 4400</p>	<p>Conclusion wording:</p> <p>CFI Act, sections 214 and 215.</p>

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Schemes Covered	Subject Matter	Criteria	Level of Assurance	Applicable AUASB Standards	Example Report
RET – PEC applications	<ul style="list-style-type: none"> • EITE activity description • Production • Expected additional production in PEC application. 	<p>RET Regulations Schedule 6 for EITE activity definitions and production and expected production quantification.</p> <p>Measurement policies in application for production and expected production quantification.</p>	Reasonable assurance	ASAE 3000 ASAE 3100	Conclusion wording: RET Regulations, regulation 22UB