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	Compliance with selected requirement of the NGER Act or Regulations, may include: • 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.	 Greenhouse and Energy Report (section 19, NGER Act): NGER Measurement Determination 141 for emissions and energy quantification. NGER Act, sections 11, 11A, 11B or 11C for operational control. Selected Compliance Requirements: NGER Act. NGER Regulations. 	Reasonable assurance Limited assurance Verification	ASAE 3410 ASRS 4400	Appendix 5; NGER Audit Determination

GS 021 - 44 - GUIDANCE STATEMENT

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.

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

Schemes Covered	Subject Matter	Criteria	Level of Assurance	Applicable AUASB Standards	Example Report
CPM - Carbon Pricing Mechanism	Report under section 22A, NGER Act on covered scope 1 emissions and potential emissions for all facilities of liable entity. Record keeping (NGER Act, section 22B).	 Section 22A Report: CE Act, sections 30 and 31 for covered emissions definition. NGER Measurement Determination for emissions quantification. NGER Act, sections 11, 11A, 11B or 11C for operational control. 	Reasonable assurance	ASAE 3410	NGER Audit Determination
		NGER Act, section 22B and NGER Regulations, regulation 4.34 for record keeping.	Reasonable assurance	ASAE 3100	
JCP – EITE eligibility	 Emissions Production Revenue data Basis of preparation in application for activity eligibility. 	Guidance Parts 2.1 and 2.2 and supplementary guidance 142 for quantification, activity definitions and activity boundaries. NGER Measurement Determination for emissions quantification. Basis of Preparation in application for production and revenue.	Reasonable assurance	ASAE 3410 ASAE 3000	(Guidance Parts 2.1 and 2.2)
JCP – EITE assistance	 Activity description Production Expected production (if applicable) in application for assistance. 	CE Regulation Schedule 1 for activity definitions. Measurement policies in application for production and expected production.	Reasonable assurance Limited assurance	ASAE 3000 ASAE 3410 ASAE 3000	Conclusion wording: CE Regulations, regulation 604

See Establishing the eligibility of activities under the Jobs and Competitiveness Program (2012), parts 2.1 and 2.2, and Assessment of activities for the purposes of the Jobs and Competitiveness Program supplementary guidance v.3.

GS 021 -45 - GUIDANCE STATEMENT

Schemes Covered	Subject Matter	Criteria	Level of Assurance	Applicable AUASB Standards	Example Report
JCP – LNG supplementary assistance	 Provisional LNG emissions number Process flow diagram and assumptions Average GJ/t production in application for assistance. 	CE Regulation, regulation 710, for emissions quantification. Measurement policies in application for the process flow diagram and production.	Reasonable assurance	ASAE 3410 ASAE 3000 ASAE 3410	Conclusion wording: CE Regulations, regulation 604(7)(d)
CFI –Eligible offsets project	Eligible offsets project compliance with: • Section 27 declaration of eligible offsets project in operation for the project • Applicable methodology determination • Requirements of the CFI Act Project proponent's compliance with applicable CFI methodology determination.	Declaration of eligible offsets project for project definition and boundaries. Relevant CFI methodology determination for offset activity quantification. CFI Act requirements for compliance, including notification and record keeping. Relevant CFI methodology for project proponent's compliance with: Content of Offsets Report Information to be provided to the Regulator Record keeping and monitoring	Reasonable assurance	ASAE 3000 ASAE 3100	Conclusion wording: CFI Regulations, regulations 1.11-1.13
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.	Reasonable assurance Limited assurance Verification	ASAE 3100 ASRS 4400	Conclusion wording: CFI Act, sections 214 and 215.

GS 021 - 46 - GUIDANCE STATEMENT

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

Schemes Covered	Subject Matter	Criteria	Level of Assurance	Applicable AUASB Standards	Example Report
RET – PEC applications	 EITE activity description Production Expected additional production in PEC application. 	RET Regulations Schedule 6 for EITE activity definitions and production and expected production quantification. Measurement policies in application for production and expected production quantification.	Reasonable assurance	ASAE 3000 ASAE 3100	Conclusion wording: RET Regulations, regulation 22UB

GS 021 -47 - GUIDANCE STATEMENT