

Preparing for inspection of CER audits conducted under ASSA 5000

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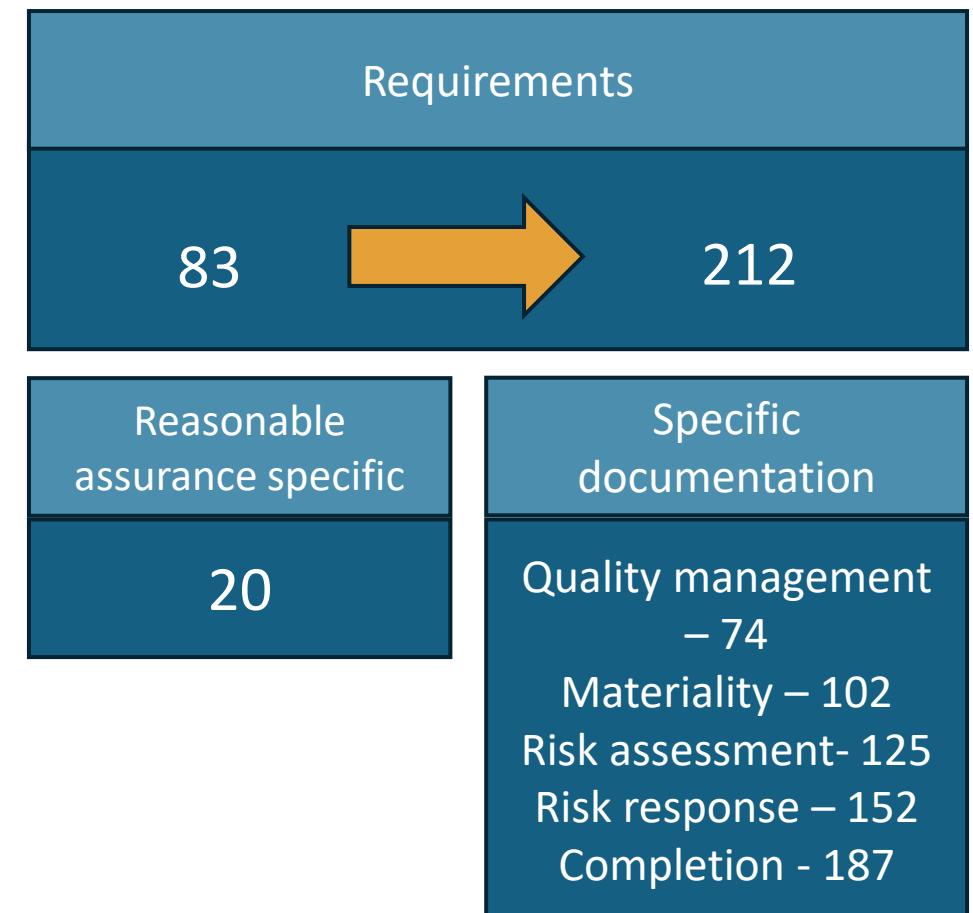
CER Auditor Workshop

November 2025

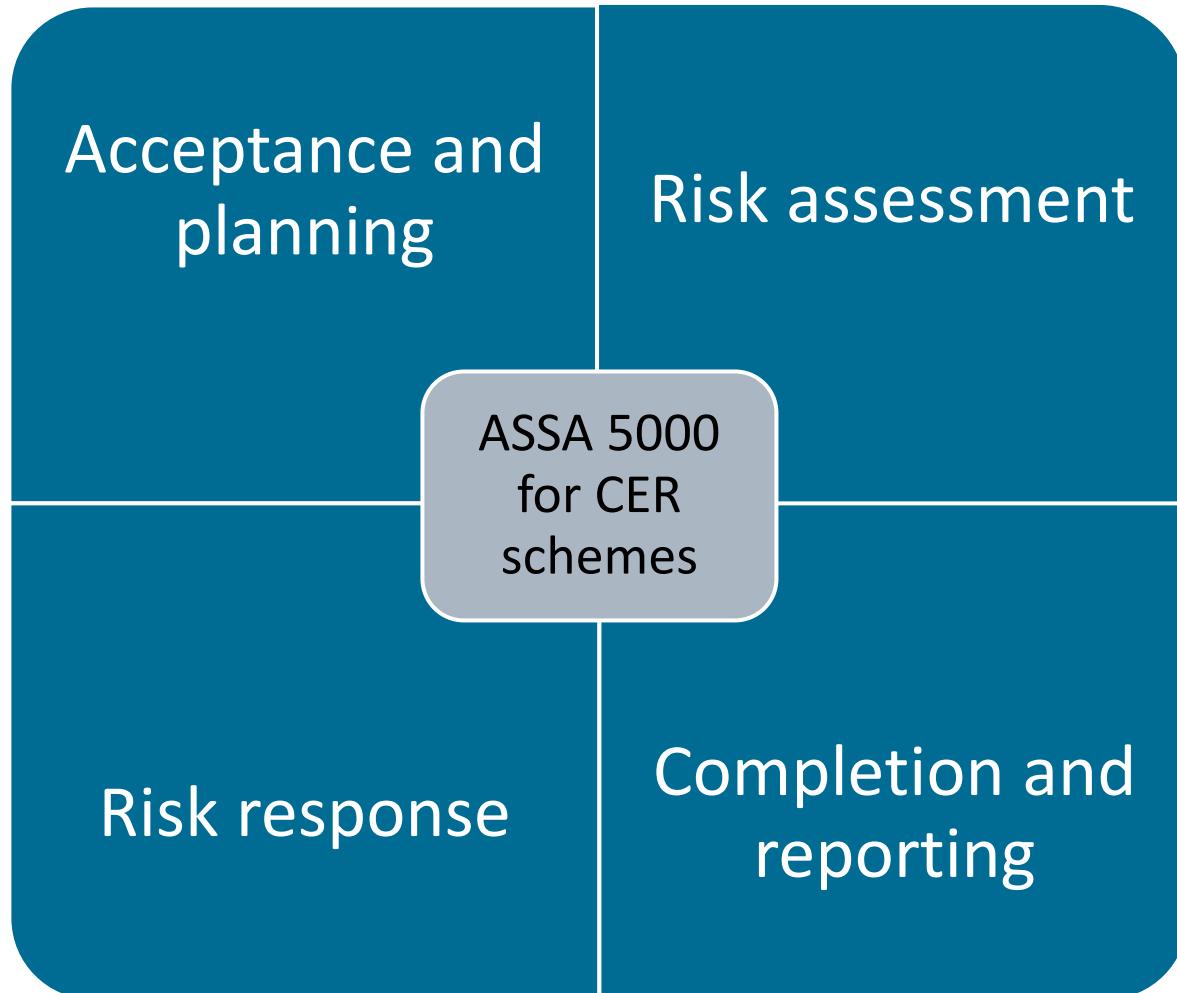
Key changes 3000 v 5000

Key changes to the assurance practitioners work effort:

- Quality Management & Ethical Requirements
- Fraud, NOCLAR and Pre-acceptance
- Materiality
- System of Internal Control
- Identifying and Assessing Risks of Material Misstatement
- Substantive Procedures
- Estimates and Forward-Looking Information



Workshop activity



Allocated topic

- Read the relevant paragraphs from the standard and discuss implementation to CER scheme audits
- Group discussion

Acceptance and planning

Consideration	ASSA 5000	Specifically relevant to
Responsibilities of the engagement leader	31 – 49 A75 – A122	All audits
Materiality	98 – 102 A292 – A312	Safeguard
Work Performed by a management's expert	92 A266 - A272	ACCU scheme
<p>Allocated topic:</p> <ul style="list-style-type: none">- Read the relevant paragraphs from the standard and discuss implementation to CER scheme audits- Group discussion		

Risk assessment

Consideration	ASSA 5000	Specifically relevant to
Understanding the Components of the Entity's System of Internal Control	113 – 121 A354 – A418	All audits
Risk of management override of controls	123R, 150R A418R, A469R	All audits
Documentation	125	All audits
Allocated topic: - Read the relevant paragraphs from the standard and discuss implementation to CER scheme audits - Group discussion		

Risk response

Consideration	ASSA 5000	Specifically relevant to
Estimates and Forward-Looking Information	146 A450 – A459	Safeguard audits
Overall responses	128, 152(a) A428 – A429	All audits
Documentation	152	All audits
Allocated topic: - Read the relevant paragraphs from the standard and discuss implementation to CER scheme audits - Group discussion		

Completion and reporting

Consideration	ASSA 5000	Specifically relevant to
Entity's Process for Assembling the Sustainability Information	149 A468	All audits
Other Information	171 – 177 A508 – A517	ACCU Scheme
Assurance report content	190 A539 - A566	All audits
Allocated topic: - Read the relevant paragraphs from the standard and discuss implementation to CER scheme audits - Group discussion		

Key takeaways

- Nature Repair Market.
- Soil Carbon Method.
- Product Guarantee of Origin.
- NGER.
- ASSA 5000.



Thank you!

