# Australian Carbon Credit Unit Scheme audit report templates

## Background

These templates show how the Clean Energy Regulator (CER) expects a reasonable assurance engagement report for registered projects under the Australian Carbon Credit Unit (ACCU) Scheme to be structured. It is not mandatory to follow these templates but it is recommended.

It is the responsibility of auditors to ensure their audit reports meet legislative requirements.

Where text is included within brackets, for example *[audited body]*, information must be provided in line with the suggested text.

Some parts of the template are optional. It is up to the auditor to exercise their own discretion as to whether to use these parts, which are marked in brackets as **[Optional]**.

The audit must be conducted in accordance with the relevant requirements for assurance engagements under:

* the National Greenhouse and Energy Reporting (Audit) Determination 2009 (NGER Audit Determination)
* National Greenhouse and Energy Reporting Regulations 2008 (NGER Regulations)
* relevant national and international audit standards, including:
  + ASAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information*
  + ASAE 3100 *Compliance Engagements*
  + ASAE 3410 *Assurance on Greenhouse Gas Statements* (some components only)
  + ASSA 5000 *General Requirements for Sustainability Assurance Engagements*
* ASQM 1 *Quality management for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*
* ASQM 2 *Engagement quality reviews*

The coversheet for the audit report requires auditors to disclose both audit and non-audit fees, as well as the hours spent on the audit by the audit team.

Refer to Division 3.4 of the [NGER Audit Determination](https://www.legislation.gov.au/Series/F2010L00053)[[1]](#footnote-2) for further information on the legislative requirements for reporting on an assurance engagement.

### Main features of ACCU Scheme audits

The table below outlines the main features of audits under the ACCU Scheme.

|  |  |
| --- | --- |
| Legislation or guidance | [*Carbon Credits (Carbon Farming Initiative) Act 2011*](https://www.legislation.gov.au/C2011A00101/latest/versions)[[2]](#footnote-3) (CFI Act)  [Carbon Credits (Carbon Farming Initiative) Rule 2015](https://www.legislation.gov.au/F2015L00156/latest/text)[[3]](#footnote-4) (CFI Rule)  [National Greenhouse and Energy Reporting Act 2007](https://www.legislation.gov.au/C2007A00175/latest/text)[[4]](#footnote-5) (NGER Act)  [National Greenhouse and Energy Reporting Regulations 2008](https://www.legislation.gov.au/F2008L02230/latest/text)[[5]](#footnote-6) (NGER Regulations)  [National Greenhouse and Energy Reporting (Audit) Determination 2009](https://www.legislation.gov.au/F2010L00053/latest/text)[[6]](#footnote-7) (Audit Determination)  Applicable standards   * ASAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information**[[7]](#footnote-8)* * ASAE 3100 *Compliance Engagements* * ASAE 3410 *Assurance on Greenhouse Gas Statements*7(some components only) * ASSA 5000 *General Requirements for Sustainability Assurance Engagements* * ASQM 1 *Quality management for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* * ASQM 2 *Engagement quality reviews* |
| Nature of engagement | Reasonable assurance engagement conducted over the offsets report for registered projects under the ACCU Scheme in accordance with the CFI Act and Audit Determination. |
| Assurance practitioner | The audit team leader must be a Category 2 registered greenhouse and energy auditor.  Other members of the audit team do not need to be registered. However, the NGER Regulations do contain requirements for other members of an audit team. |
| Auditor appointment, fees and terms | **Scheduled audits — Initial and subsequent**   * The audited body appoints the audit team leader to undertake the audit. * The audited body pays the audit fees. * The engagement terms are signed and agreed between the audited body and the auditor.   **Triggered audits**   * The audited body appoints the audit team leader to undertake the audit. * The audited body pays the audit fees. * The engagement terms are signed and agreed between the audited body and the auditor.   **Audits under s214 of the CFI Act (Compliance audits)**   * The CER sends a notice to the audited body requiring them to appoint an audit team leader to undertake the audit. * The audited body pays the audit fees. * The engagement terms are signed and agreed between the audited body and the auditor.   **Audits under s215 of the CFI Act (Other audits)**   * The CER appoints the audit team leader to undertake an audit of the audited body. * The CER pays the audit fees. * The engagement terms are signed and agreed between the CER and the auditor. |
| Multiple reports | If an audit covers multiple reports for the same project, or if multiple projects are audited in the same period, both the cover letter and Part A should include this information. The table in Part B of the audit report should also be completed.  When providing assurance over 2 or more projects on one audit report, each project must have their own, clearly stated, opinion. This should also be accompanied by a relevant Part B for each associated project. |

### Types of audits

|  | Subject matter | Criteria |
| --- | --- | --- |
| Initial scheduled audits | The matters to be audited are whether, in all material respects:   * the project has, during the period of time the audit covered, operated and been implemented in accordance with:   + the section 27 declaration that is in operation for the project   + the methodology determination used for the project   + the requirements of the Act. * the project proponent has, during the period of time the audit covers, met the requirements specified in the applicable methodology determination under subsection 106(3) of the Act * the offsets reports that cover the period of time the audit covered have been prepared in accordance with section 76 of the Act.   If the CER requested writing, after agreement between CER and the project proponent, the initial audit must also be about any matter the CER identified in a risk‑based assessment of the project.  The audit must cover the longest of the following periods:   * the first reporting period for the project * the first 6 months of the project.   However, if the initial audit is required after a variation to the audit schedule under paragraph 73(5)(ab) of the CFI Rule, the audit must cover a period of not less than 6 months specified in the varied audit schedule provided under subsection 73(6) of the CFI Rule. | Section 76 of the CFI Act. |
| Subsequent scheduled audits | The matters to be audited are:   * whether, in all material respects, the offsets reports that covered the period of time the audit covered have been prepared in accordance with section 76 of the Act * if a change relating to the project’s compliance with project eligibility requirements or monitoring requirements, or a change relating to the scope or location of the project, has been notified in an offsets report in accordance with paragraph 70(3)(a) or (c), and the change has not been audited—whether, following the change, the project met the project requirements in all material respects * if a change in the way the project is being operated that is likely to result in the section 27 declaration for the project being revoked has been notified in accordance with section 87, and the change has not been audited—whether the reasons the section 27 declaration was likely to be revoked have been rectified in all material respects.   The subsequent audit must also be about any of the following if the CER requested in writing the CER:   * whether, in all material respects, any matter identified as a qualification to an audit opinion in a previous audit of the project has met project requirements during the period of time covered by the audit * any matter that an initial audit of the project could cover if:   + the project is using a different methodology determination from that used when the project was last audited   + the technology used by the project is in the early stages of commercialisation or not widely used in Australia   + the methodology determination used for the project, or similar schemes for calculating and rewarding carbon abatement, have not been widely applied in Australia. * by agreement between the CER and the project proponent - any matter the CER identified in a risk‑based assessment of the project.   The audit must cover a period of not less than 12 months. If this offsets report covers a period of 12 months or greater, then the audit must cover the entirety of that report.  An eligible offsets project (other than an alternative assurance project) must have not less than 2 subsequent audits.  The number of subsequent audits for an eligible offsets project is set out in the [*Carbon Credits (Carbon Farming Initiative) (Audit Thresholds) Instrument 2025*](https://www.legislation.gov.au/F2025L00373/asmade/text)*[[8]](#footnote-9)* | Section 76 of the CFI Act. |
| Triggered audits – Threshold audits | An eligible offsets project must be audited if the carbon dioxide equivalent net abatement amount for a reporting period for the project is greater than 100,000 tonnes of carbon-dioxide equivalent (tCO2-e).  The matters to be audited are:   * whether, in all material respects, the offsets report about the project for the reporting period has been prepared in accordance with section 76 of the Act * any other aspect of the project the CER notified in writing. | Section 76 of the CFI Act. |
| Triggered audits – Variance audits | An eligible offsets project must be audited if:   * the CER requests the audit in writing * the carbon dioxide equivalent net abatement amount for a reporting period for the project is outside the variance audit threshold for the project.   The matters to be audited are:   * whether, in all material respects, the offsets report about the project for the reporting period has been prepared in accordance with section 76 of the Act * any other aspect of the project the CER notified in writing. | Section 76 of the CFI Act. |
| Triggered audits – Qualified or other conclusion audits | An eligible offsets project must be audited if:   * the CER requests the audit in writing * a previous audit of the project did not give a reasonable assurance (clean) conclusion about a matter.   The matters to be audited are:   * whether, in all material respects, the matter in relation to which the reasonable assurance conclusion was not given has been appropriately addressed such that, during the period of time the audit covered, the project has operated and been implemented in accordance with:   + the section 27 declaration that is in operation for the project   + the methodology determination used for the project   + the requirements of the Act. * any other aspect of the project the CER notified in writing. | Previous modified audit matters |
| Triggered audits – Forest cover audits of regeneration projects | An eligible offsets project that is a regeneration project must be audited if:   * an offsets report for a reporting period will be submitted which includes one or more carbon estimation areas that have past their forest cover assessment date * a previous audit report   + prepared under this Division   + prepared at the request of the project proponent and conducted in accordance with the requirements of section 80 of the CFI Rule   + has not been provided to the CER confirming, by way of a reasonable assurance conclusion or a qualified reasonable assurance conclusion, that the requirements of subsection 9AA(3) are satisfied for each carbon estimation area that is included in the offsets report and has passed its forest cover assessment date.   However, an audit need not be prepared if the CER agrees, in writing, that it is unnecessary.  The audit must be about whether, in all material respects, the requirements of subsection 9AA(3) of the CFI Rule are satisfied in relation to the reporting period. | Subsection 9AA(3) of the CFI Rule |
| Section 214 CFI Act - Compliance audits | This section applies if:   * a person is, or has been, the project proponent for an eligible offsets project * the CER has reasonable grounds to suspect that the person has contravened, is contravening, or is proposing to contravene, the CFI Act or the associated provisions.   The CER may, by written notice given to the person, require the person to:   * appoint as an audit team leader:   + a registered greenhouse and energy auditor of the person’s choice   + if the CER specifies a registered greenhouse and energy auditor in the notice – that auditor   + if the CER specifies more than one registered greenhouse and energy auditor in the notice – any one of those auditors * arrange for the audit team leader to carry out an audit on one or more aspects of the person’s compliance with this Act or the associated provisions * arrange for the audit team leader to give the person a written report setting out the results of the audit * give the CER a copy of the audit report on or before the day specified in the notice.   The notice must specify the:   * type of audit to be carried out * matters the audit is to cover * form of the audit report and the kinds of details it is to contain. | Compliance with the CFI ACT or associated provisions |
| Section 215 CFI Act – Other audits | If a person is, or has been, the project proponent for an eligible offsets project, the CER may appoint a registered greenhouse and energy auditor as an audit team leader to carry out an audit of the person’s compliance with one or more aspects of the CFI Act or the associated provisions.  The CER must give written notice to the person of a decision to appoint an audit team leader. The notice must:   * specify the audit team leader * specify the period within which the audit is to be undertaken * specify the type of audit to be carried out * specify the matters the audit is to cover * be given to the person at a reasonable time before the audit is to be undertaken. | Compliance with the CFI ACT or associated provisions |

## Eligible registered project initial audit

### Eligible registered project initial audit coversheet

#### Audited body [the proponent]

|  |  |
| --- | --- |
| Name of proponent | Click or tap here to enter text. |
| Name of contact person for proponent | Click or tap here to enter text. |
| ABN/ACN of proponent | Click or tap here to enter text. |
| Contact person phone number | Click or tap here to enter text. |
| Contact person email address | Click or tap here to enter text. |

#### Registered project

|  |  |
| --- | --- |
| Name of registered project | Click or tap here to enter text. |
| Unique registered project identifier | Click or tap here to enter text. |
| Total reporting period(s) covered by engagement | Click or tap here to enter text. |
| Net abatement/sequestration during reporting period(s) (in tCO2-e) | Click or tap here to enter text. |
| Location of registered project | Click or tap here to enter text. |
| Method under which the registered project operates | Click or tap here to enter text. |

#### Audit description

|  |  |
| --- | --- |
| Type of audit | Click or tap here to enter text. |
| Kind of audit | Click or tap here to enter text. |
| Objective of the assurance engagement | Click or tap here to enter text. |
| Audit fee (inclusive of GST and disbursements) | Click or tap here to enter text. |
| Total hours spent on the audit by audit team | Click or tap here to enter text. |
| Fees paid:   * by the audited body to the audit team leader (or their firm or company) * for services and activities provided by the audit team leader (or his or her firm or company, or by another person or firm on the audit team leader’s behalf) other than services or activities under Part 6 of the [National Greenhouse and Energy Reporting Regulations 2008](https://www.legislation.gov.au/F2008L02230/latest/versions)[[9]](#footnote-10) ([NGER Regulations](http://www.comlaw.gov.au/Series/F2008L02230))   from the date 12 months prior to the date of signing the terms of engagement for the audit, to the date of signing the audit report. | Click or tap here to enter text. |
| If any fees for non-Part 6 services or activities are described above, why did the provision of non-Part 6 services or activities not result in a conflict of interest situation (as that term is defined the NGER Regulations)?  (write *not applicable* if no non-audit fees were paid to the audit firm) | Click or tap here to enter text. |
| Date terms of engagement signed | Click or tap here to enter text. |
| Date audit report signed | Click or tap here to enter text. |

#### Auditor details

|  |  |
| --- | --- |
| Name of audit team leader | Click or tap here to enter text. |
| Greenhouse and energy auditor registration number | Click or tap here to enter text. |
| Organisation | Click or tap here to enter text. |
| Phone number | Click or tap here to enter text. |
| Address | Click or tap here to enter text. |
| Names and contact details of other audit team members | Click or tap here to enter text. |
| Details of any exemption granted under regulation 6.71 of the [NGER Regulations](http://www.comlaw.gov.au/Series/F2008L02230) in relation to this audit for the audit team leader or professional member of the audit team.  This must include:   * the details of the exemption (including but not limited to the basis for the exemption).   Additionally, for an exemption granted for a conflict of interest situation:   * details of the procedures for managing the conflict of interest put in place by the audit team leader so that the CER is satisfied that the audit findings will not be affected by that conflict * (write *not applicable* if no exemption was granted under regulation 6.71 of the [NGER Regulations](http://www.comlaw.gov.au/Series/F2008L02230)). | Click or tap here to enter text. |

#### Peer reviewer details

|  |  |
| --- | --- |
| Name of peer reviewer | Click or tap here to enter text. |
| Organisation | Click or tap here to enter text. |
| Phone number | Click or tap here to enter text. |
| Address | Click or tap here to enter text. |

### Part A—Auditor’s initial audit report

To *[proponent’s name]*

We have conducted a reasonable assurance engagement for an ACCU Scheme project, being an initial audit pursuant to sections 13 and 76 of the *Carbon Credits (Carbon Farming Initiative) Act 2011* (CFI Act), for the reporting period *[date]* to *[date],* to report on whether:

*[Insert matter being audited as appropriate, referring to the ‘Audit Types’ table above and section 3.22 of the NGER Audit Determination]*

**[For an initial audit]**

* in all material respects, the proponent met the requirements of the [name of applicable method] (the method)
* in all material respects, the offsets report(s) for *[identify eligible registered project by name and unique project identifier]* (the project) has been prepared in accordance with section 76 of the CFI Act
* in all material respects, the project has been operated and implemented in accordance with:
  + the section 27 declaration that is in operation for the project
  + the relevant methodology determination
  + the requirements of the CFI Act.

The offsets report(s) consists of the following:

* the total net abatement/sequestration during the reporting period of *[insert total in tCO2-e].*

**[For a subsequent audit]**

* in all material respects, the offsets report(s) that cover the period of time covered by the audit have been prepared in accordance with section 76 of the Act

*[****and if required*** *- choose from the following:]*

* if a change relating to the project’s compliance with project eligibility requirements or monitoring requirements, or a change relating to the scope or location of the project, has been notified in an offsets report in accordance with paragraph 70(3)(a) or (c), and the change has not been audited - following the change, the project met the project requirements in all material respects
* if a change in the way the project is being operated that is likely to result in the section 27 declaration for the project being revoked has been notified in accordance with section 87, and the change has not been audited - the reasons the section 27 declaration was likely to be revoked have been rectified in all material respects.

The offsets report(s) consists of the following:

* the total net abatement/sequestration during the reporting period of *[insert total in tCO2-e].*

**[For triggered audits – refer to the ‘Audit Types’ table above]**

#### Details of proponent

|  |  |
| --- | --- |
| Name | Click or tap here to enter text. |
| Address | Click or tap here to enter text. |
| ABN/ACN of proponent | Click or tap here to enter text. |

#### Responsibility of *[proponent]’s* management

The management of *[proponent]* is responsible for:

* *[proponent]’s* compliance with the *[method applicable to the project]*
* the preparation and presentation of the offsets report in accordance with section 76 of the CFI Act
* a project’s compliance with the section 27 declaration in operation for the project and the requirements of the *[method applicable to the project],* the CFI Act, the *Carbon Credits (Carbon Farming Initiative) Regulations 2011* (CFI Regulations) and the *Carbon Credits (Carbon Farming Initiative) Rule 2015* (the Rule).

This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation, and presentation of the offsets report that is free from material misstatement, whether due to fraud or error, the project’s compliance with the CFI legislation and *[proponent]’s* compliance with the *[method applicable to the project].*

#### Our independence and quality control

We have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. This includes all the requirements defined in the *Accounting Professional and Ethical Standard Board’s APES 110 Code of Ethics for Professional Accountants* and theNational Greenhouse and Energy Reporting Regulations 2008 (the NGER Regulations) regarding the code of conduct, independence and quality control.

Furthermore, we have complied with the Australian Standards on *Quality management for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* (ASQM 1) and *Engagement quality reviews* (ASQM2). [Name of assurance practitioner’s firm] maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### Our responsibility

Our responsibility is to express a reasonable assurance opinion on whether:

* the offsets report has been prepared in accordance with the relevant legislation
* the project was undertaken in accordance with the relevant legislation
* [proponent] meets the requirements in the method, based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with the National Greenhouse and Energy Reporting (Audit) Determination 2009 (NGER Audit Determination) and relevant national and international standards, as listed below. The NGER Audit Determination and relevant standards require that we plan and perform this engagement to obtain reasonable assurance about whether the offsets report is free from material misstatement, and whether the project and [proponent] meet the requirements of the relevant legislation, in all material respects.

*[List any relevant audit standards used in undertaking the assurance engagement. These standards could include:*

* Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information*
* Australian Standard on Assurance Engagements ASAE 3100 *Compliance Engagements*
* Australian Standard on Sustainability Assurance 5000 *General Requirements for Sustainability Assurance Engagements*
* Australian Standard ISO 14064.3-2006 *Greenhouse gases–Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions*, and
* ASQM 1 *Quality management for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*
* ASQM 2 *Engagement quality reviews.*

Our procedures were designed to obtain a reasonable and limited level of assurance on which to base our conclusion. An assurance engagement involves performing procedures to obtain evidence about the matter being audited.

The procedures selected depend on the audit team leader’s judgement, including the assessment of the risks of material misstatement or material non-compliance of the matter being audited, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to [proponent’s] determination of the amounts and disclosures in the matter being audited in order to design assurance procedures that are appropriate in the circumstances; but not for the purpose of expressing an opinion on the effectiveness of [proponent’s] internal controls.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

#### Summary of procedures undertaken

The procedures conducted in our reasonable assurance engagement included:

*[Insert a summary of procedures undertaken. These can include such procedures as:*

* *interviews conducted to gather evidence*
* *analysing procedures that the proponent used to gather data*
* *testing of calculations that the proponent performed*
* *identifying and testing assumptions supporting the calculations*
* *undertaking an assessment of legal right.*

*More detailed procedures can be included in Part B of the audit report.]*

#### Use of our reasonable assurance engagement report

This report is intended solely for the use of *[proponent]*, the Clean Energy Regulator [and intended users identified in the terms of the engagement] for the purpose of reporting on *[proponent]'s* offsets report and project. Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than the Clean Energy Regulator, *[proponent]* and *[names of intended users]* for any consequences of reliance on this report for any purpose.

#### Inherent limitations

There are inherent limitations in performing reasonable assurance engagements. For example, reasonable assurance engagements are based on selective testing of the information being examined, and it is possible that fraud, error, omission or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of misstatement in abatement/sequestration included in the offsets report or non-compliance with the legislation, because such an engagement is not performed continuously throughout the reporting period being examined, and because the procedures performed in respect of abatement/sequestration or compliance with the legislation are undertaken on a test basis.

Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating and sampling or estimating such data. [If applicable] We specifically note that *[proponent]* has used estimates or extrapolated underlying information to calculate certain amounts included within the offsets report.

The reasonable assurance opinion expressed in this report has been formed on the above basis.

Basis for [qualified/adverse/disclaimer] opinion [Include if conclusion is modified]

*[Insert basis for modification to the auditor’s report.]*

#### Our conclusion

*[Insert conclusion as appropriate, referring to the ‘Audit Types’ table above and section 3.22 of the NGER Audit Determination]*

##### [Conclusion for initial audit]

In our opinion, in all material respects, for the reporting period *[date]* to *[date]:*

* the project has, during the period of time covered by the audit, operated and been implemented in accordance with:
  + the section 27 declaration that is in operation for the project
  + the methodology determination used for the project
  + the requirements of the Act
* the project proponent has, during the period of time covered by the audit, met the requirements specified in the applicable methodology determination under subsection 106(3) of the Act
* the offsets reports that cover the period of time covered by the audit have been prepared in accordance with section 76 of the Act.

##### [Conclusion for subsequent audit]

In our opinion for the reporting period *[date]* to *[date]:*

* in all material respects, the offsets reports that cover the period of time covered by the audit have been prepared in accordance with section 76 of the Act

*[****and if required*** *- choose from the following:]*

* if a change relating to the project’s compliance with project eligibility requirements or monitoring requirements, or a change relating to the scope or location of the project, has been notified in an offsets report in accordance with paragraph 70(3)(a) or (c), and the change has not been audited - following the change, the project met the project requirements in all material respects
* if a change in the way the project is being operated that is likely to result in the section 27 declaration for the project being revoked has been notified in accordance with section 87, and the change has not been audited - the reasons the section 27 declaration was likely to be revoked have been rectified in all material respects.

##### [Conclusion for triggered audits]

[Refer to ‘Audit Types’ table above]

*[Signature - of audit team leader]*

*[Name - of audit team leader]*

*[Firm]*

*[Location]*

*[Date]*

### Part B—Detailed findings

[For guidance on how to fill out Part B of the audit report you can watch the CER’s [webinar on Part B of assurance engagement audit reports](https://www.youtube.com/watch?v=zoFQDVyAIds)[[10]](#footnote-11).]

As required under section 3.23 of the NGER Audit Determination, audit team leaders must outline the following:

*[If no entry is needed, indicate that it is not applicable]*

#### Items or issues requiring particular attention

|  |
| --- |
| Click or tap here to enter text. |

#### Aspects that particularly impacted on carrying out of assurance engagement

|  |
| --- |
| Click or tap here to enter text. |

#### Details of any contraventions of the *Carbon Credits (Carbon Farming Initiative) Act 2011, Carbon Credits (Carbon Farming Initiative) Rule 2015* or the associated provisions

|  |
| --- |
| Click or tap here to enter text. |

#### Matters corrected during the course of the audit

|  |  |
| --- | --- |
| Issue A | Click or tap here to enter text. |
| Issue B | Click or tap here to enter text. |
| Issue C | Click or tap here to enter text. |

#### Other matters

|  |
| --- |
| Click or tap here to enter text. |

#### Audit findings and conclusions table

|  |  |  |  |
| --- | --- | --- | --- |
| Risk area investigated  *[as outlined in the audit plan]* | Testing conducted | Findings | Conclusion |
| Issue A | *[Provide a description of the audit procedures carried out to audit this item of the scope]* | *[Provide a description of the audit finding. The auditor should include a summary of the process/figures audited and whether any material misstatements were identified]* | *[Insert conclusions against the issue/risk area]* |
| Issue B | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| Issue C | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |

#### Peer reviewer conclusion

|  |  |
| --- | --- |
| Name of the peer reviewer | Click or tap here to enter text. |
| Peer reviewer’s credentials | Click or tap here to enter text. |
| Peer reviewer contact details | Click or tap here to enter text. |
| Outcome of the evaluation undertaken by the peer reviewer | Click or tap here to enter text. |

*[Signature - of audit team leader]*

*[Name - of audit team leader]*

*[Firm]*

*[Location]*

*[Date]*

1. https://www.legislation.gov.au/F2010L00053/latest/versions [↑](#footnote-ref-2)
2. https://www.legislation.gov.au/C2011A00101/latest/text [↑](#footnote-ref-3)
3. https://www.legislation.gov.au/F2015L00156/latest/text [↑](#footnote-ref-4)
4. https://www.legislation.gov.au/C2007A00175/latest/text [↑](#footnote-ref-5)
5. https://www.legislation.gov.au/F2008L02230/latest/text [↑](#footnote-ref-6)
6. https://www.legislation.gov.au/F2010L00053/latest/text [↑](#footnote-ref-7)
7. Will be replaced by ASSA 5000 for reporting periods commencing on or after 15 December2026 [↑](#footnote-ref-8)
8. https://www.legislation.gov.au/F2025L00373/asmade/text [↑](#footnote-ref-9)
9. https://www.legislation.gov.au/F2008L02230/latest/versions [↑](#footnote-ref-10)
10. https://www.youtube.com/watch?v=zoFQDVyAIds [↑](#footnote-ref-11)