



# Guarantee of Origin audit report templates

## Background

This template shows how the Clean Energy Regulator (CER) expects a reasonable assurance engagement report under the Guarantee of Origin (GO) scheme to be structured. It is not mandatory to follow this template 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 per 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, which may include:
  - » *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*

This template is intended to meet the requirements of the Audit Determination and *ASAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information*. It has not been designed to meet the reporting requirements of *ASSA 5000 General Requirements for Sustainability Assurance Engagements*. Registered greenhouse and energy auditors applying ASSA 5000 will need to ensure audit reports meet reporting requirements in ASSA 5000.

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<sup>1</sup>](https://www.legislation.gov.au/F2010L00053/latest/versions) for further information on the legislative requirements for reporting on an assurance engagement.

<sup>1</sup> <https://www.legislation.gov.au/F2010L00053/latest/versions>



## Main features of GO audits

The table below outlines the main features of audits under the Guarantee of Origin scheme.

<b>Legislation or guidance</b>	<p><u><a href="https://www.legislation.gov.au/C2024A00119/asmade/text">Future Made in Australia (Guarantee of Origin) Act 2024 (GO Act)</a></u><sup>2</sup></p> <p><u><a href="https://www.legislation.gov.au/F2025L01281/asmade/text">Future Made in Australia (Guarantee of Origin) Rules 2025 (GO Rules)</a></u><sup>3</sup></p> <p><u><a href="https://www.legislation.gov.au/F2025L01302/asmade/text">Future Made in Australia (Guarantee of Origin) Methodology Determination 2025 (GO Methodology)</a></u><sup>4</sup></p> <p><u><a href="https://www.legislation.gov.au/C2007A00175/latest/text">National Greenhouse and Energy Reporting Act 2007</a></u><sup>5</sup> (NGER Act)</p> <p><u><a href="https://www.legislation.gov.au/F2008L02230/latest/text">National Greenhouse and Energy Reporting Regulations 2008</a></u><sup>6</sup> (NGER Regulations)</p> <p><u><a href="https://www.legislation.gov.au/F2010L00053/latest/text">National Greenhouse and Energy Reporting (Audit) Determination 2009</a></u><sup>7</sup> (Audit Determination)</p> <p>Applicable standards may include:</p> <ul style="list-style-type: none"> <li>• ASAE 3000 <i>Assurance Engagements other than Audits or Reviews of Historical Financial Information</i></li> <li>• ASAE 3100 <i>Compliance Engagements</i></li> <li>• ASAE 3410 <i>Assurance on Greenhouse Gas Statements</i> (some components only)</li> <li>• ASSA 5000 <i>General Requirements for Sustainability Assurance Engagements</i></li> <li>• ASQM 1 <i>Quality management for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements</i></li> <li>• ASQM 2 <i>Engagement quality reviews</i></li> </ul>
<b>Nature of engagement</b>	<p>Reasonable assurance engagement for:</p> <ul style="list-style-type: none"> <li>• scheduled audits – the CER may require a registered person to have an audit undertaken if any specified criterion is met.</li> <li>• compliance audits – the CER may require a registered person under the GO Scheme to be audited to assess their compliance with legislative requirements</li> <li>• other audits – the CER has a GO project audited under its annual audit program</li> </ul>

<sup>2</sup> <https://www.legislation.gov.au/C2024A00119/asmade/text>

<sup>3</sup> <https://www.legislation.gov.au/F2025L01281/asmade/text>

<sup>4</sup> <https://www.legislation.gov.au/F2025L01302/asmade/text>

<sup>5</sup> <https://www.legislation.gov.au/C2007A00175/latest/text>

<sup>6</sup> <https://www.legislation.gov.au/F2008L02230/latest/text>

<sup>7</sup> <https://www.legislation.gov.au/F2010L00053/latest/text>



<b>Assurance practitioner</b>	<p>The audit team leader must be a Category 2 registered greenhouse and energy auditor.</p> <p>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.</p>
<b>Auditor appointment, fees and terms</b>	<p><b>Scheduled audits – under section 127 of the GO Act</b></p> <ul style="list-style-type: none"> <li>• The audited body appoints the audit team leader to undertake the audit.</li> <li>• The audited body pays the audit fees.</li> <li>• The engagement terms are signed and agreed between the audited body and the auditor.</li> </ul> <p><b>Compliance audits – under section 125 of the GO Act</b></p> <ul style="list-style-type: none"> <li>• The CER sends a notice to the audited body requiring them to appoint an audit team leader to undertake the audit.</li> <li>• The audited body pays the audit fees.</li> <li>• The engagement terms are signed and agreed between the audited body and the auditor.</li> </ul> <p><b>Other audits – under section 128 of the GO Act</b></p> <ul style="list-style-type: none"> <li>• The CER appoints the audit team leader to undertake an audit of the audited body.</li> <li>• The CER pays the audit fees.</li> <li>• The engagement terms are signed and agreed between the CER and the auditor.</li> </ul>
<b>Multiple reports</b>	<p>When providing assurance over 2 or more production profiles on a single audit report, each profile must have its own, clearly stated, opinion. This should also be accompanied by a relevant Part B for each associated profile.</p>



## Types of audits

Subject matter	Criteria
<p><b>Scheduled audits</b></p> <p>The CER may require a scheduled audit to be undertaken if any of these criteria are met by a person who is, or has been, a registered person:</p> <ul style="list-style-type: none"> <li>• registration of a production profile</li> <li>• the first, fifth, and every subsequent fifth declaration in relation to annual reconciliation check to the CER</li> <li>• a person receives a grant or assistance for a renewable energy or a product that they have a registered profile for under the GO Scheme</li> <li>• a compliance audit has been undertaken and the CER determines additional scheduled audits are required to ensure compliance the GO legislation.</li> </ul> <p>The CER must provide a written notice requiring the person to:</p> <ul style="list-style-type: none"> <li>• appoint as an audit team leader: <ul style="list-style-type: none"> <li>» a registered greenhouse and energy auditor of the person's choice</li> <li>» if the CER specifies a registered greenhouse and energy auditor in the notice – that auditor</li> <li>» if the CER specifies more than one registered greenhouse and energy auditor in the notice – any one of those auditors.</li> </ul> </li> <li>• arrange for the audit team leader to carry out an audit on one or more aspects of the person's compliance with the GO Act or the specified sections of the <i>Criminal Code</i></li> <li>• arrange for the audit team leader to give the person a written report setting out the results of the audit</li> <li>• give the CER a copy of the audit report on or before the day specified in the notice.</li> </ul> <p>The notice must specify the:</p> <ul style="list-style-type: none"> <li>• type of audit to be carried out</li> <li>• matters the audit is to cover</li> <li>• form of the audit report and the kinds of details it is to contain.</li> </ul> <p>The matters to be audited are whether, in all material respects:</p> <ul style="list-style-type: none"> <li>• whether, at the time of the audit, the production profile or PGO certificates have met all relevant requirements under the: <ul style="list-style-type: none"> <li>i. GO Act</li> <li>ii. Sections 134.1, 134.2, 135.1, 135.4, 136.1, 137.1 and 137.2 of the <i>Criminal Code</i>, in so far as those sections relate to the GO Act.</li> </ul> </li> </ul>	<p>Section 127 of GO Act, section 69 of GO Rules.</p>



Subject matter	Criteria
<b>Compliance audits</b>	<p>This section applies if:</p> <ul style="list-style-type: none"> <li>• a person is, or has been, a registered person</li> <li>• the CER has reasonable grounds to suspect that the person has contravened, is contravening, or is proposing to contravene, the GO Act or sections 134.1, 134.2, 135.1, 135.4, 136.1, 137.1 and 137.2 of the <i>Criminal Code</i>, in so far as those sections relate to the GO Act.</li> </ul> <p>The CER may, by written notice given to the person, require the person to:</p> <ul style="list-style-type: none"> <li>• appoint as an audit team leader: <ul style="list-style-type: none"> <li>» a registered greenhouse and energy auditor of the person's choice</li> <li>» if the CER specifies a registered greenhouse and energy auditor in the notice – that auditor</li> <li>» if the CER specifies more than one registered greenhouse and energy auditor in the notice – any one of those auditors.</li> </ul> </li> <li>• arrange for the audit team leader to carry out an audit on one or more aspects of the person's compliance with the GO Act or the specified sections of the <i>Criminal Code</i></li> <li>• arrange for the audit team leader to give the person a written report setting out the results of the audit</li> <li>• give the CER a copy of the audit report on or before the day specified in the notice.</li> </ul> <p>The notice must specify the:</p> <ul style="list-style-type: none"> <li>• type of audit to be carried out</li> <li>• matters the audit is to cover</li> <li>• form of the audit report and the kinds of details it is to contain.</li> </ul>



Subject matter	Criteria
<b>Other audits</b>	<p>If a person is, or has been:</p> <ul style="list-style-type: none"> <li>a) the holder of a registered profile</li> <li>b) the eligible registered person for a registered renewable energy electricity facility</li> </ul> <p>the CER may appoint a registered greenhouse and energy auditor to carry out an audit of the person's compliance with one of more aspects of the GO Act.</p> <p>The CER must give written notice to the person of a decision to appoint an audit team leader. The notice must:</p> <ul style="list-style-type: none"> <li>• specify the audit team leader</li> <li>• specify the period within which the audit is to be undertaken</li> <li>• specify the type of audit to be carried out</li> <li>• specify the matters the audit is to cover</li> <li>• be given to the person at a reasonable time before the audit is to be undertaken.</li> </ul>



## Scheduled audit

### Audit coversheet

#### Audited body [the Registered Person]

Name of audited body	
ABN/ACN of audited body	
Name of contact person for audited body	
Contact person phone number	
Contact person email address	

#### Production profile registration [if applicable]

Name of profile	
Name of registered person	
Type of product	
Name and location of facility producing the product	
Maximum production capacity of facility	

#### Registered profile – for annual reconciliation check [if applicable]

Name of profile	
Name of registered person	
Product the PGO certificate was issued for	
Production pathway specified in production profile	
Facility at which product was produced	

**Registered profile – other [if applicable]**

<b>Name of profile</b>	
<b>Name of registered person</b>	
<b>Type of profile</b>	
<b>Date of any audit conducted under sections 125 of GO Act</b>	
<b>Details of any Commonwealth grant or assistance received in relation to the facility</b>	

**Renewable electricity facility [if applicable]**

<b>Registered person</b>	
<b>Name of registered renewable electricity facility</b>	
<b>Location of facility</b>	
<b>Facility identification code</b>	
<b>If accredited power station – unique identification code allocated under section 16 of REE Act</b>	
<b>Description of type of technology by which facility generates or stores electricity</b>	



## Audit description

Type of audit	
Kind of audit	Reasonable assurance engagement
Objective of the assurance engagement	<p>Reasonable Assurance on the [audited body's] profile information that</p> <ul style="list-style-type: none"> <li>• emissions accounting framework is properly established and accurate,</li> <li>• the facility's production process aligns with the requirements under the Future Made in Australia (Guarantee of Origin) Act 2024 (GO Act), Future Made in Australia (Guarantee of Origin) Rules 2025 (GO Rules) and Future Made in Australia (Guarantee of Origin) Methodology Determination 2025(GO Methodology)</li> <li>• all emissions sources specified in the methodology are accurately identified.</li> </ul>
Audit fee (inclusive of GST and disbursements)	
Total hours spent on the audit by the audit team	
Fees paid:	<p>• by the audited body to the audit team leader (or their firm or company)</p> <p>• 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 <a href="#">National Greenhouse and Energy Reporting Regulations 2008</a><sup>8</sup> (NGER Regulations)</p> <p>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.</p>

<sup>8</sup> <https://www.legislation.gov.au/F2008L02230/latest/versions>



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)

Date terms of engagement signed

Date audit report signed

#### Auditor details

Name of audit team leader

Greenhouse and energy auditor registration number

Organisation

Phone number

Address

Names and contact details of other audit team members



**Details of any exemption granted under regulation 6.71 of the NGER Regulations 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 the CER is satisfied 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).

#### **Peer reviewer details**

**Name of peer reviewer**

**Organisation**

**Phone number**

**Address**



## Part A – Audit report

To *[audited person's name]*

We have conducted a reasonable assurance engagement for a Guarantee of Origin scheme [delete ones not needed – production profile registration /declaration given in relation to annual reconciliation check /registered profile other], being a scheduled audit pursuant to section 127 of the *Future Made in Australia (Guarantee of Origin) Act 2024* (GO Act), to conclude whether, in all material respects:

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

### **[For an audit at production profile registration]**

- production profile meets the requirements in accordance with the GO Act, Future Made in Australia (Guarantee of Origin) Rules 2025 (GO Rules) and the Future Made in Australia (Guarantee of Origin) Methodology Determination 2025 (GO Methodology)
- emissions accounting framework for the profile is properly established
- the facility's production process aligns with the requirements under the GO Methodology and GO Rules
- all emissions sources specified in the GO Methodology are identified in the profile.

### **[For an audit at annual reconciliation check]**

For the financial year from *[date]* to *[date]*:

- production profile meets the requirements in accordance with the GO Act, Future Made in Australia (Guarantee of Origin) Rules 2025 (GO Rules) and the Future Made in Australia (Guarantee of Origin) Methodology Determination 2025 (GO Methodology)
- emissions accounting framework for the profile is properly established and accurate.
- the facility's production process aligns with the requirements under the GO Methodology and GO Rules
- all emissions sources specified in the GO Methodology are identified in the profile.

## **Details of registered person**

<b>Name</b>	
<b>Address</b>	
<b>ABN/ACN of person</b>	

## **Responsibility of *[audited body's]* management**

The management of *[audited body]* is responsible for:

- *[audited body's]* compliance with the GO Act, Go Rules and GO Methodology
- the preparation and presentation of the report in accordance with the GO Act



This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation, and presentation of the application that is free from material misstatement, whether due to fraud or error.

## 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 the National 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 [person] meets the requirements in the GO Act, GO rules and GO Methodology, 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:

- production profile meets the requirements in accordance with the GO Act, Future Made in Australia (Guarantee of Origin) Rules 2025 (GO Rules) and the Future Made in Australia (Guarantee of Origin) Methodology Determination 2025 (GO Methodology)
- emissions accounting framework for the profile is properly established
- the facility's production process aligns with the requirements under the GO Methodology and GO Rules
- all emissions sources specified in the GO Methodology are identified in the profile.

**[Conclusion for an audit at annual reconciliation check]**

In our opinion for the financial year from *[date]* to *[date]*:

- production profile meets the requirements in accordance with the GO Act, Future Made in Australia (Guarantee of Origin) Rules 2025 (GO Rules) and the Future Made in Australia (Guarantee of Origin) Methodology Determination 2025 (GO Methodology)
- emissions accounting framework for the profile is properly established and accurate
- the facility's production process aligns with the requirements under the GO Methodology and GO Rules
- all emissions sources specified in the GO Methodology are identified in the profile.

*[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](#)<sup>9</sup>.]

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

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

### Details of any contraventions of the *Future Made in Australia (Guarantee of Origin) Act 2024*

### Matters corrected during the course of the audit

Issue A

Issue B

Issue C

### Other matters

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<sup>9</sup> <https://www.youtube.com/watch?v=zoFQDVyA1ds>



## Audit findings and conclusions table

Risk area investigated <i>[as outlined in the audit plan]</i>	Testing conducted	Findings	Conclusion
Issue A	<i>[Provide a description of the audit procedures carried out to audit this item of the scope]</i>	<i>[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]</i>	<i>[Insert conclusions against the issue/risk area]</i>
Issue B			
Issue C			

## Peer reviewer conclusion

Name of the peer reviewer	
Peer reviewer's credentials	
Peer reviewer's contact details	
Outcome of the evaluation undertaken by the peer reviewer	

*[Signature of audit team leader]*

*[Name of audit team leader]*

*[Firm]*

*[Location]*

*[Date]*