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Clean Energy Regulator

HIR Gateway Audit Requirements

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Contents

Executive Summary **3**

HIR Gateway Audit Requirements **4**

Purpose of this document 4

Introduction 4

Revised risk-based approach 5

Assurance framework 5

Approach to gateway audits 7

Process steps summary 8

Process steps 9

Step 1: Submit gateway check 9

Step 2: Assess gateway check 10

Step 3: Identify the scope of the gateway audit 11

Step 4: Initiate gateway audit 12

Step 5: Conduct s215 audit 13

Step 6: Determine gateway check status 15

Step 7: Respond to non-compliance 15

Step 8: Conduct an independent review of all gateway checks 16

Executive Summary

This document outlines the Clean Energy Regulator's (CER) revised risk-based approach to s215 gateway audits (gateway audits) for Human-Induced Regeneration (HIR) projects under the Australian Carbon Credit Unit (ACCU) Scheme, in accordance with the Minister for Climate Change and Energy's Direction.

Purpose and Scope

The guidance applies specifically to HIR gateway checks at regeneration and forest cover attainment milestones. It details the CER's methodology for prioritising and implementing gateway audits. These audits provide additional assurance that only eligible land demonstrating genuine regeneration progress will receive ACCUs.

Revised risk-based criteria

From September 2025, where adequate evidence is provided through the gateway checks a gateway audit may not be required. These audits may be triggered if a project meets the revised set of gateway risk criteria or is selected through a new random sampling process.

The CER will continue to apply its own active upfront assurance framework at multiple check points. In addition to the gateway audits, the other types of independent audits conducted over the life of a project will still apply (e.g. scheduled audits, forest cover audits, threshold audits, and compliance audits). Each audit type has distinct triggers, scopes and cost responsibilities.

Associate Professor Cris Brack will continue to provide independent expert reviews of all gateway checks, not just those subject to a gateway audit. The findings will be published biannually to provide an additional layer of independent assurance to support transparency and confidence in the HIR portfolio.

Gateway audit process overview

The gateway audit process includes eight steps:

1. Submit gateway check with offsets report
2. Assess gateway check against revised risk-based criteria to determine whether gateway audit is required
3. Determine audit scope (if selected for audit)
4. Initiate gateway audit
5. Conduct gateway audit
6. Determine gateway check status (compliant or non-compliant)
7. Respond to any non-compliance, including potential enforcement actions
8. Conduct an independent review of all gateway checks.

Gateway audits form an important component of the ACCU Scheme compliance and assurance framework and the CER's broader Compliance Policy for Education, Monitoring and Enforcement activities.

HIR Gateway Audit Requirements

Purpose of this document

This document outlines the CER's implementation of a revised, risk-based approach to s215 gateway audits for HIR projects, in accordance with the Minister for Climate Change and Energy's Direction.

This guidance only applies to HIR 'regeneration checks' and 'forest cover attainment checks' (hereafter referred to as 'gateway checks') and the approach the CER will take to prioritising s215 gateway audits (gateway audits) when these important milestones occur throughout a project's crediting period[1].

- The purpose of regular regeneration checks is to demonstrate a project's progress towards forest cover (i.e. that trees are growing according to expectations), implementation of the project mechanism(s) and compliant carbon estimation area (CEA) stratification. Regeneration checks occur approximately every five years (generally at years 6 and 10) after the project start date until all CEAs have attained forest cover, or when requested by the CER.
- The purpose of a forest cover attainment check is to confirm a CEA has attained forest cover[2] by the forest cover assessment date[3] to determine whether a CEA remains eligible to receive ACCUs. A project's forest cover assessment date generally falls 15–20 years after project declaration or modelling commencement date (considering any eligible growth disruptions).

Introduction

On 3 May 2023, the Minister for Climate Change and Energy made a Direction to the CER concerning the administration of HIR projects under the Australian Carbon Credit Unit (ACCU) Scheme. Under the Direction, the CER is required to prioritise audits under section 215 of the *Carbon Credits (Carbon Farming Initiative) Act 2011* (CFI Act) for the compliance of HIR projects submitting offsets reports subject to gateway checks.

These gateway checks, introduced in 2019, support ongoing integrity of the HIR method and provide additional assurance that only eligible land, that continue to meet regeneration gateway requirements, are issued Australian Carbon Credit Units (ACCUs).

Since the Direction was made, all HIR projects submitting a gateway check have been subject to a 'gateway' audit. These additional audits have delivered tangible improvements in the systems, processes and evidence used by projects to demonstrate compliance with the regeneration requirements. Enhancements include the use of more advanced mapping tools, improved data sources and representative field data. They have also significantly strengthened our capability to identify and respond to risk areas across the HIR portfolio, allowing for more targeted and effective assurance activities.

Independent expert reviews by Associate Professor Cris Brack have confirmed that both the gateway audits and the CER's internal review processes provide robust assurance that projects are being managed in accordance with method requirements.

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[1] Regeneration and forest attainment gateway checks (under s9AA and s70(3A) of the CFI Rule) apply to projects under the HIR and Native Forest from Managed Regrowth methods. This guidance and the requirement for s215 gateway audits only apply to HIR projects, noting the CER has powers to require a s215 audit for any project under any method.
[2] Defined as over 90 per cent of the CEA area as having forest cover as per section 9AA of the CFI Rule.
[3] Forest cover assessment date has the meaning given by subsection 9AA(6) of the CFI Rule.

Revised risk-based approach

From September 2025, the Clean Energy Regulator (CER) has implemented a revised risk-based approach to gateway audits consistent with the Minister's Direction.

To determine whether a gateway audit is required, each gateway check is assessed against a revised set of gateway risk criteria. Under the updated risk-based approach, not all gateway checks will automatically trigger a gateway audit.

All HIR projects passing their forest cover assessment date are already required to provide a forest cover audit. On a risk basis, some projects may also require a gateway audit. If a project fails to demonstrate compliance at forest attainment date, an additional compliance audit may be required at the cost of the project proponent.

In addition to extensive CER checking processes, gateway audits will independently confirm that the offsets report complies with the legislative requirements, in particular sections 9AA and 70(3A) of the Carbon Credits (Carbon Farming Initiative) Rule 2015 (CFI Rule), taking into account the Guidelines on stratification, evidence and records (the HIR Guidelines).

Assurance framework

The CER applies an active upfront assurance framework to ensure that ACCUs represent real abatement according to the legislation, rules, method and supporting guidelines and tools. There are multiple check points where HIR projects must satisfy criteria to receive ACCUs, including:

- project registration
- initial stratification
- gateway checks
- when applications for ACCUs are submitted with an offsets report.

As per the CFI Act, ACCU issuance will be based on a compliant offsets report accompanying the regeneration or forest attainment gateway check, with the CER needing to be satisfied that the relevant provisions of the CFI Rule (s9AA and s70(3A)) and HIR Guidelines have been met. If the CER is not satisfied that the project is compliant with legislative requirements, it will take further assurance and compliance steps, including a gateway audit or s214 compliance audit, to inform the CER's decision to issue ACCUs.

The CER may request further information and use its monitoring and inspection powers to obtain further information to support compliance actions. These may include a requirement to re-stratify, pause in crediting, and/or refusal of a crediting application. Serious cases of non-compliance can lead to further investigations, Enforceable Undertakings (EUs), loss of Fit and Proper Person (FPP) status and potential relinquishment of ACCUs. The CER may also pursue civil action or refer matters for criminal prosecution. These more serious actions have been rare because compliance has been high.

Multiple independent audits must be conducted in a project's lifespan:

- **Scheduled audit**: A minimum of 3 scheduled independent audits are required over a project's 25-year crediting period. The CER issues a project's audit schedule at registration. The scheduled audits cover the broad range of requirements under the method, including record keeping of suppression activities and their removal. The first scheduled audit is required when a participant submits a project's initial

offsets report and first applies for ACCUs. This independent audit provides assurance over matters considered at project registration and initial stratification. The proponent pays for scheduled audits.

- **Gateway audit:** A gateway audit may be required if the CER wants additional assurance over a project's 5-yearly regeneration gateway check. An independent auditor will confirm the offsets report complies with the legislative requirements, in particular sections 9AA and 70(3A) of the Carbon Credits (Carbon Farming Initiative) Rule 2015 (CFI Rule), considering the Guidelines on stratification, evidence and records (HIR guidelines). The CER pays for gateway audits.
- **Forest cover audit:** A mandatory audit at the 15–20-year forest cover attainment confirms that a CEA(s) has attained forest cover. Proponents can negotiate audit requirements with the CER. For example, it may be possible to delay an audit if a project's CEAs will reach their forest cover attainment date at different times over a 5-year period. The proponent pays for this type of audit.
- **Threshold audit:** A mandatory threshold audit is required when ACCUs that are claimed in a reporting period exceed 100,000 tCO_2-e. With CER approval, this audit may incorporate the gateway audit scope. The proponent pays for this type of audit.
- **Compliance audit:** A compliance audit is triggered if the CER has reasonable grounds to suspect that a person has contravened, is contravening or is proposing to contravene their legislative requirements. The proponent pays for this type of audit.

Depending on the timing of an audit, the project proponent can negotiate with the CER to combine multiple audits. These combined audits would be at the proponent's cost.

The CFI Act, CFI Rule, HIR Method, HIR Guidelines, FullCAM Guidelines and CFI Mapping Guidelines form the basis of compliance arrangements for HIR projects and inform the requirements for the gateway audits.[4]

[4] The s215 audits are in addition to the minimum 3 scheduled audits required for each project. The scheduled audits cover the broad range of requirements under the method including record keeping of suppression activity and their removal.

Approach to gateway audits

Gateway checks are submitted every 5-years or when a project's CEA(s) pass their forest cover assessment date. When a gateway check is due, the project's next offsets report must include sufficient information and evidence to demonstrate compliance with the relevant gateway requirements.

The offsets report is assessed by the CER before ACCUs are issued. If during its assessment, the CER is not satisfied that the project is compliant with legislative requirements, it will not issue ACCUs until a gateway audit has occurred. Depending on the audit findings, the CER may undertake further assessment and compliance actions. The participant will need to address any non-compliance before further ACCUs are issued.

Gateway checks will be assessed against the gateway risk criteria to determine whether the project will be subject to a gateway audit. A gateway audit is in addition to the extensive checks undertaken by the CER and other types of independent audits conducted over a project's lifespan. The gateway audit targets requirements of the relevant gateway check in accordance with the legislative requirements.

The CER has expanded its annual audit program to prioritise gateway audits. When a participant is subject to a gateway audit, they will receive a written notice stating that an audit is required. The notice will include:

- who the appointed auditor is
- the period the audit covers
- the scope and matters to be covered by the audit
- when the audit will occur.

The CER will appoint the auditor and cover the cost of the audit. The CER selects auditors in accordance with the Commonwealth Procurement Rules | Department of Finance. When appointing the auditor, the CER will need to be satisfied that the auditor or one or more audit team members have skills and experience in ecological assessment, which is required by the Direction.

The CER will continue to engage Associate Professor Cris Brack as an independent expert to regularly review and report on all HIR gateway checks under the revised risk-based gateway audit process. These reviews will cover all gateway checks, not just those projects subject to a gateway audit. These findings from these reviews are aggregated and published approximately every six months, providing an additional layer of independent assurance on the performance of the HIR project portfolio.

The gateway audits form an important component of the ACCU Scheme Compliance and Assurance Framework and the CER's broader Compliance Policy for Education, Monitoring and Enforcement activities. These documents can be read in conjunction with the HIR – Managing project risk to deliver carbon abatement for Australia, which outlines the CER's approach to identifying and mitigating risks across the HIR portfolio.

Process steps summary

Step 1: Submit gateway check

The project proponent submits HIR gateway check information and evidence (regeneration gateway and/or forest cover attainment gateway) with the relevant offsets report.

Step 2: Assess gateway check

The CER will assess the information and evidence provided by the project proponent to demonstrate compliance with the gateway check legislative requirements and any other relevant considerations.

- **Gateway audit not required**: If the CER is satisfied with the evidence provided to support the gateway check, with strong compliance demonstrated through robust systems, multiple data sources and representative field work, and all other aspects of the offsets report are compliant, the project will not be subject to a gateway audit and ACCUs will be issued.
- **Gateway audit required**: If the project is assessed as meeting one of the risk criteria for a gateway audit, an audit will be required. This includes projects selected through a random sampling process. If during its assessment the CER is not satisfied that the project is compliant with legislative requirements, it will not issue ACCUs until a gateway audit has occurred.

Step 3: Identify the scope of the gateway audit

The scope of the gateway audit will be determined based on the outcomes of the CER's assessment of the gateway check against the gateway risk criteria and the timing of previous audits.

Step 4: Initiate the gateway audit

The CER will appoint the independent auditor and cover the cost of the audit.

Step 5: Conduct gateway audit

An independent auditor will undertake the gateway audit.

Step 6: Determine gateway check status

The CER will review the results of the gateway audit and its own assessment of the project's gateway check. Based on this review, the CER will give the project's gateway check a status of 'compliant' or 'non-compliant'.

Step 7: Respond to non-compliance

If a project's gateway check has a status of 'non-compliant', the CER will require the project proponent to address non-compliance matters prior to any further ACCUs issued to the project.

Step 8: Conduct an independent review of all gateway checks

The CER refers the project's gateway check evidence and supporting gateway audit report to the independent expert reviewer. The independent expert reviewer undertakes a review of all HIR gateway checks and will report on them in aggregate for publication.

Process steps

Step 1: Submit gateway check

A project proponent submits a HIR gateway check with the relevant offsets report. The information and evidence that must be provided in the offsets report depends on whether the CEAs are required to demonstrate regeneration or forest cover attainment. The gateway check must be compliant with the legislative requirements under sections 9AA and s70(3A) of the CFI Rule, taking into account the HIR Guidelines.

CER information and evidence requirements for gateway checks

Regeneration check

When a HIR offsets report includes a regeneration check (generally at years 6 and 10), the CER will require the following information and evidence supplied by a project proponent to demonstrate:

- the project's progress towards or attainment of forest cover in each CEA and evidence supporting that progress and attainment, including:
  - information showing that the canopy cover requirements, at the relevant spatial scales, demonstrate progress towards or attainment of forest cover, in accordance with the requirements specified in the HIR Guidelines
  - that remote sensing imagery used to assess progress towards or attainment of forest cover was obtained within the last year or during the relevant reporting period
  - field data to demonstrate progress towards or attainment of forest cover and inform or supplement change detection products and remote sensing analysis
- that change detection products or remote sensing analysis are appropriate for detecting ongoing regeneration and canopy cover requirements at the relevant special scale, giving regard to the data sources and data processing approaches used to identify pre-existing forest and forest potential at initial stratification or subsequent restratification.
- how the project mechanism has continued to be implemented in each CEA and evidence supporting that continued implementation.
- how the boundaries and stratification of the CEAs meet the requirements of the applicable methodology determination.

Forest cover attainment check

The purpose of a forest cover attainment check is to confirm a CEA has attained forest cover by the forest cover assessment date[9] to determine whether a CEA remains eligible to receive ACCUs.

When an HIR offsets report includes a forest cover attainment check (generally at years 15–20), the CER will require the following information and evidence supplied by a project proponent to demonstrate:

- that a CEA has passed its forest cover assessment date
- that a CEA has more than 90 per cent forest cover
- that a CEA had no pre-existing forest cover
- details regarding the data sources and data processing approaches used to demonstrate the attainment of forest cover and the absence of pre-existing forest cover

- that the same, or equivalent, data sources and data processing approaches were used to demonstrate forest cover attainment and pre-existing forest cover in each CEA
    - where it is not possible or appropriate to use the same data sources and data processing approaches for identifying pre-existing forest cover and forest cover attainment, proponents must provide information and evidence demonstrating that the data sources and data processing approaches used to identify forest cover attainment are consistent with, or comparable to, those used to identify pre-existing forest cover.

Step 2: Assess gateway check

The CER will assess the information and evidence provided by the project proponent to demonstrate compliance with the requirements of gateway checks in accordance with the legislative requirements and taking into consideration the project's initial audit and any subsequent audits. This will form the basis of whether a project is selected for a gateway audit and its scope.

If the CER is satisfied with the evidence provided by the project proponent, and all other parts of the offsets report are compliant, ACCUs will be issued.

A gateway audit may be required if the project is assessed as meeting one or more of the risk criteria for a gateway audit. This includes projects selected through a random sampling process.

Gateway risk criteria

The CER will consider the following risk criteria to determine whether a gateway audit is required:

- evidence is insufficient to demonstrate compliance with regeneration gateway requirements, including:
    - if submitted evidence does not adequately cover how the boundaries and stratification of the CEAs met the requirements of the applicable methodology determination, taking into account the HIR guidelines, particularly at initial stratification
- the previous audit for the project was conducted prior to the implementation of the HIR guidelines
- the project is located in bioregions where additional assurance is required
- systems or processes to demonstrate regeneration are new or updated and have not previously been audited
- there are any other compliance concerns
- the project is selected through a random sampling process.

If the CER is not satisfied with the evidence provided by the project proponent to support the gateway check and/or compliance with other parts of the offsets report, applications for ACCUs will be paused pending the results of the gateway audit. Depending on the audit findings, the CER may undertake further assessment and compliance actions. The participant will need to address any non-compliance before further ACCUs are issued. The CER will not issue ACCUs until it is satisfied that the project is compliant.

CER assessment of gateway requirements

The CER will use the following evidence, information and tools to assess each gateway check:

- analysis of the information and evidence provided by the project proponent to demonstrate progress towards or attainment of forest cover, implementation of the project mechanisms and stratification of CEAs
- independent data sources demonstrating woody vegetation regeneration, including National Forest and Sparse Woody Vegetation data, relevant data published by the Terrestrial Ecosystem Research Network, state/territory datasets and any other regional canopy cover models.
- recent scheduled or CER-initiated audit report, site visit data and any other remote sensing data.

Supporting evidence

The following information and evidence can support your gateway check being found sufficient:

- Canopy classification results at the relevant spatial scale, supported by accuracy metrics for the canopy classification model.
- The canopy classification model itself should use field data and/or higher resolution data (e.g. drone, LIDAR etc) for training and validation.
- Permanent observation sites to demonstrate change and progress towards forest cover and correlation to canopy classification that are:
  - Repeatable observations from robust number of transects and/or high-resolution surveys considering project size and site potential (Maximum biomass)
  - Including stem counts, stem height and distribution, species type, soil type observations and four directional geotagged photos
  - Representative of land systems and vegetation communities and suppression history within the carbon estimation areas.

The CER can provide feedback on proposed data sources and approaches before undertaking a regeneration gateway check. Further guidance for field validation for training and map accuracy assessment and regeneration surveys is provided in the HIR Guidelines.

Step 3: Identify the scope of the gateway audit

Regeneration check

The CER will review the results of its assessment of the regeneration gateway check. The scope of the gateway audit will be targeted based on the outcomes of the CER assessments of the gateway (insufficient or meeting gateway risk criteria):

The audit for a regeneration check will focus on all gateway requirements using the following criteria:

- assessment of a project's progress towards or attainment of forest cover in each CEA and evidence supporting that progress and attainment
- modelling that accurately reflects modelling start date, management activities and disturbance events, including compliance with FullCAM guidelines
- proponent's use of change detection products/remote sensing tools including time series consistency
- how the project mechanism has continued to be implemented in each carbon estimation area

- record keeping and evidence of implementation of project activities
- how the boundaries and stratification of the CEAs meet the requirements of the applicable methodology determination, including exclusion of baseline forest and taking into account the HIR Guidelines
- all issues of concern or non-compliance from the offsets report.

The CER's expectation is that these gateway audits will be comprehensive and a site visit will likely be necessary.

Forest cover attainment

When an offsets report includes a CEA that has passed its forest cover assessment date, the project is already required to provide a forest cover audit (paid for by project) for the relevant CEAs, even if the evidence assessed by the CER is found to be sufficient. This is because the forest cover assessment date is an important project milestone and the final gateway check for a CEA to confirm it has attained forest cover in compliance with the legislative requirements. Forest cover must be maintained beyond this gateway for the duration of the permanence period of the project (i.e. 25 or 100 years).

On a risk basis, some projects may also require a gateway audit. If a project fails to demonstrate compliance at forest attainment date, an additional compliance audit may be required at the cost of the project proponent.

The gateway audit for a forest cover attainment check will target the following criteria:

- assessment that each CEA has attained forest cover and did not contain pre-existing forest cover
- application of the same procedure (or a consistent or comparable procedure) to identify forest cover attainment, and exclude pre-existing forest cover
- if the latest version of the maps that inform the National Inventory has not been used, that the procedure used meets the requirements of the HIR Guidelines
- modelling that accurately reflects modelling start date, management activities and disturbance events, including compliance with FullCAM guidelines, and calculations towards eligible growth disruption period and forest cover assessment date
- all issues of concern or non-compliance from the offsets report.

The CER's expectation is that these gateway audits are comprehensive and a site visit will be necessary.

Step 4: Initiate gateway audit

The purpose of a gateway audit assurance engagement is to provide an independent conclusion on whether the project proponent (audited body) has complied, in all material respects, with specified requirements of a gateway check as required by the legislation.

The CER will engage the independent auditors to undertake the gateway audit through its annual audit program.

The CER will appoint the auditor, cover the cost of the audit and specify the scope of audit.

When appointing the auditor, the CER will need to be satisfied that the audit team leader or one or more audit team members have skills and experience in ecological assessment.

When a project proponent is subject to an audit, they will receive a written notice from the CER stating that an audit is required. The notice will include:

- who the appointed auditor is

- the period the audit covers
- the scope and matters to be covered by the audit
- when the audit will occur.

The CER will consider the findings of the gateway audit to inform ongoing compliance of the project. The CER will take further assurance and compliance steps in response to any material non-compliance findings.

Refer to 'Step 7: Respond to non-compliance'.

Step 5: Conduct s215 audit

An assurance engagement process has several steps that are undertaken by the independent auditor.

Preparing

The auditor must decide whether they are able to accept the client and gateway audit engagement by assessing the inherent risks and the auditor's independence from the client.

This is part of the quality control process.

Planning

The auditor assesses whether the assurance engagement is feasible by evaluating what will be audited (the subject matter and audit scope).

Through planning, the auditor develops audit procedures for the performing phase to appropriately address the assurance risks. This will enable the auditor to gather sufficient appropriate evidence to support the conclusion in the assurance engagement report during the performing phase.

Performing

The auditor gathers evidence to support the assurance conclusions by undertaking the procedures developed in the planning stage. The auditor aims to assess whether the evidence shows that the audited body has complied with all the relevant legislation and methodology relating to the scope of the audit, in all material aspects.

Reporting

The auditor obtains management sign-off from the project proponent on the completeness and accuracy of the information provided to the audit team leader, the compliance of the reported information in the gateway report and the representation made by management to the auditor.

The auditor should discuss the audit findings with the project proponent wherever there are doubts over their accuracy.

The auditor then uses the evidence gained during the audit to evaluate the final information against the scope of the audit and legislation and methodology (the criteria).

The auditor prepares a report on its findings for the CER in accordance with the NGER Audit Determination.

This report must include:

- a cover sheet
- Part A (audit opinion)
- Part B (detailed findings).

The auditor submits the gateway audit report to the CER.

Relationship between the CER, audited body and the audit team leader

To provide independent assurance, a three-party relationship must exist between the CER, the project proponent (as the audited body) and the audit team leader, where:

- the CER is the intended user of the matters to be subjected to assurance
- the project proponent (audited body) is responsible for reporting in compliance with the legislation governing HIR method
- the audit team leader is responsible for independently assessing the matter to be audited against the audit scope/criteria and expressing an assurance conclusion following their assessment.

Step 6: Determine gateway check status

The CER will review the outcomes of both its own assessment of a project's gateway check and the outcomes of the gateway audit.

The CER will give each project a status of 'compliant' or 'non-compliant'.

- **Compliant**: A project receives a status of 'compliant' for its gateway check if the CER is satisfied that the project has met all gateway check legislative requirements, including supporting guidelines, and the project receives a 'clean' gateway audit, with no material audit findings.
- **Non-compliant**: A project receives a status of 'non-compliant' for its gateway check if the project fails the CER assessment and/or the outcomes of the gateway audit are a qualified or adverse audit opinion.

If a project fails its gateway check, no further ACCUs will be issued for the project. A project that initially is given a status of 'non-compliant' may transition to a status of 'compliant' after it satisfactorily responds to any non-compliance, as agreed with the CER. If parts of a project fail to meet gateway check thresholds, these areas will be removed or growth pause applied. ACCU issuance will be paused until carbon stock levels for regeneration catches up to previously issued levels, or the project may be required to relinquish ACCUs.

Refer to 'Step 7: Respond to non-compliance'.

Step 7: Respond to non-compliance

The CER has a broad range of compliance powers under its legislation. The project proponent will be required to address any outstanding compliance matters prior to any further ACCUs being issued for the project. The CER may request further information and use its monitoring and inspection powers to obtain further information to support compliance outcomes.

Compliance responses to non-compliant projects may include:

- requirement to re-stratify
- pause in crediting
- refusal of the crediting application.

Serious cases of non-compliance can lead to further investigations, including:

- Enforceable Undertakings (EUs)
- loss of Fit and Proper Person status (FPP)
- potential relinquishment of ACCUs
- the CER may pursue civil action or refer matters for criminal prosecution.

Under the *Criminal Code Act 1995*, it is an offence for a person to give information or documentation to a Commonwealth entity if the person providing it knows that the information or documentation is false or misleading. The provision of false or misleading information in an offsets report may also have consequences under the CFI Act, the *Australian National Registry of Emission Units Act 2011* and other laws. If it is found that false or misleading information was purposely provided, the CER may revoke the project's registration; require that ACCUs issued in relation to the project be relinquished; or pursue civil or criminal penalties.

The ACCU Scheme Compliance and Assurance Framework and the CER's broader Compliance policy for education, monitoring and enforcement activities provide more information on the CER's response to non-compliance.

Step 8: Conduct an independent review of all gateway checks

The CER has commission an independent expert to regularly review and report on the outcomes of the HIR gateway checks in aggregate for publication, including gateway audit results. These reviews provide additional independent assurance on the performance of the HIR project portfolio.

Once a project's gateway check has been through the CER assessment and where applicable the gateway audit process, the CER will send the independent expert reviewer the project's gateway information. This will include evidence provided by the project proponent, any additional evidence considered by the CER, and the gateway audit report. The project will be batched with a group of the most recent HIR gateway checks.

The independent reviewer will consider the information and evidence for each project, conduct their own assessment, and come to a view as to whether – in their own opinion – the outcomes of the gateway check are reasonable. The expert reviewer prepares a public facing report approximately every six months on the latest batch of HIR projects. The public facing report does not report at an individual project level, only in aggregate for the latest group of projects that have been through the assessment process. If there are fewer than 10 projects in a group, the projects will be rolled into the next public report.

The review reports are available on the CER website to provide scheme transparency and confidence in the integrity of the HIR project portfolio and can be found at Independent review of gateway checks July 2025.