# National Greenhouse and Energy Reporting audit templates

## Background

This template sets out how the Clean Energy Regulator (CER) expects an assurance engagement report to be structured for a National Greenhouse and Energy Reporting (NGER) reasonable or limited assurance engagement on an energy and emissions report (or part of a report) prepared under section 19 of the *National Greenhouse and Energy Reporting Act 2008* (NGER Act). 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, and the auditor must exercise their own discretion as to whether to use them. These parts are marked with brackets: **[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 of Reviews of Historical Financial Information*
  + ASAE 3100 *Compliance Engagements*
  + ASAE 3410 *Assurance Engagements 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.*

For assurance engagements pursuant to sections 73, 73A, 74 or 74A of the *National Greenhouse and Energy Reporting Act 2007*, auditors **must** disclose both audit and non-audit fees, as well as the hours spent on the audit by the audit team on the coversheet of the audit report.

For voluntary audits of section 19 reports, we recommend disclosing both audit and non-audit fees, as well as the hours spent on the audit by the audit team on the coversheet of the audit report.

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 NGER audits

The table below outlines the main features of NGER audits.

|  |  |
| --- | --- |
| Legislation or guidance | [*National Greenhouse and Energy Reporting Act 2007*](https://www.legislation.gov.au/C2007A00175/latest/text)*[[2]](#footnote-3)* (NGER Act)  [National Greenhouse and Energy Reporting Regulations 2008](https://www.legislation.gov.au/F2008L02230/latest/text)[[3]](#footnote-4) (NGER Regulations)  [National Greenhouse and Energy Reporting (Audit) Determination 2009](https://www.legislation.gov.au/F2010L00053/latest/text)[[4]](#footnote-5) (Audit Determination)  Applicable standards:   * ASAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information**[[5]](#footnote-6)* * ASAE 3100 *Compliance Engagements* * ASAE 3410 *Assurance on Greenhouse Gas Statements*5(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 or limited assurance engagement conducted over section 19 NGER Report (or part thereof) in accordance with the Audit Determination. |
| Assurance practitioner | For audits conducted under 73 / 73A / 74 / 74A to 74C of the NGER Act, the audit team leader **must** be a Category 2 registered greenhouse and energy auditor.  Although not mandatory for voluntary audits, the CER recommends the audit is led by 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 | **Voluntary audits**   * The audit team leader is appointed by the audited body to undertake the audit. * Audit fees are paid for by the audited body. * The engagement terms are signed and agreed between the audited body and the auditor.   **Audits under s73 or s73A (Compliance audits)**   * The CER sends a notice to the audited body requiring them to appoint an audit team leader to undertake the audit. * Audit fees are paid for by the audited body. * The engagement terms are signed and agreed between the audited body and the auditor.   **Audits under 74A to 74C (Other audits)**   * The audit team leader is appointed by the CER to undertake an audit of the audited body. * Audit fees are paid for by the CER. * The engagement terms are signed and agreed between the CER and the auditor. |

### Type of audit

|  | Subject matter | Criteria |
| --- | --- | --- |
| Voluntary audits | **Reasonable assurance audits**  The matters to be audited are whether, in all material respects, the energy and emissions report is prepared in accordance with section 19 of the NGER Act.  **Limited assurance audits**  The matters to be audited are whether anything has come to the attention of the auditor that causes the auditor to believe that the energy and emissions report is not prepared in accordance with section 19 of the NGER Act, in all material respects. | Section 19 of the NGER Act. |
| Section 73 / 73A NGER Act - Compliance audits | These sections applies if the CER has reasonable grounds to suspect that a registered corporation or person has contravened, is contravening, or is proposing to contravene, the NGER Act or the associated provisions.  The CER may, by written notice given to the corporation or person, require the corporation to:   * appoint as an audit team leader:   + a registered greenhouse and energy auditor of its 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 corporation/person’s compliance with the NGER Act or the associated provisions * arrange for the audit team leader to give the corporation/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 to be covered by the audit * form of the audit report and the kinds of details it is to contain. | Compliance with the NGER ACT or Regulations |
| Section 74A to 74C NGER Act - Other audits | The CER may appoint a registered greenhouse and energy auditor as an audit team leader to carry out an audit of a registered corporation’s compliance with one or more aspects of NGER Act or the associated provisions.  The CER must give written notice to the corporation/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 to be covered by the audit * be given to the corporation/person at a reasonable time before the audit is to be undertaken. | Compliance with the NGER ACT or Regulations |

## National Greenhouse and Energy Reporting audit report (reasonable or limited assurance) of energy and emissions report

### Audit report coversheet

#### Audited body

|  |  |
| --- | --- |
| Name of audited body | Click or tap here to enter text. |
| Name of contact person for audited body | 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. |

#### Reporting requirements

*[Complete as appropriate dependent on scope of audit]*

|  |  |
| --- | --- |
| Total scope 1 emissions for audited body | Click or tap here to enter text. |
| Total scope 2 emissions for audited body | Click or tap here to enter text. |
| Total energy consumption for audited body | Click or tap here to enter text. |
| Total energy production for audited body | Click or tap here to enter text. |

#### Audit description

|  |  |
| --- | --- |
| Kind of audit | Reasonable assurance/Limited assurance under sections 19 / 73 / 73A / 74 to 74C of the NGER Act. |
| Objective of the assurance engagement | Assurance on *[scope 1 emissions/scope 2 emissions/energy production/energy consumption in] [audited body]*’s energy and emissions report under s19 of the NGER Act. |
| Reporting period covered by audit | 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*](http://www.comlaw.gov.au/Series/F2008L02230)*[[6]](#footnote-7)* ([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 report

To: *[Directors/Clean Energy Regulator]*

We have conducted a *[reasonable/limited]* assurance engagement, being an audit pursuant to section *[73, 73A or 74 to 74C]* of the *National Greenhouse and Energy Reporting Act 2008* (NGER Act), of whether, in all material respects, *[audited body]*’s energy and emissions report for the period *[date]* to *[date]* has been prepared in accordance with section 19 of the NGER Act.

The energy and emissions report being audited, consists of the following: *[Complete as appropriate dependent on scope of audit]*

* scope 1 greenhouse gas emissions *[reported amount in tonnes of CO2-e]*
* scope 2 greenhouse gas emissions *[reported amount in tonnes of CO2-e]*
* energy production *[reported amount in GJ]*
* energy consumption *[reported amount in GJ]*
* other subject matter that is the subject of the audit.

#### Details of audited body

|  |  |
| --- | --- |
| Name of audited body | Click or tap here to enter text. |
| Address | Click or tap here to enter text. |
| ABN | Click or tap here to enter text. |

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

Management of *[audited body]* are responsible for preparation and presentation of the energy and emissions report in accordance with section 19 of the NGER Act, in all material respects. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation and presentation of the energy and emissions report that is free from material misstatement, whether due to fraud or error.

Management of *[audited body]* is responsible for the interpretation and application of the requirements of the NGER Act and the NGER Measurement Determination in determining operational control and quantifying emissions and energy, which are reflected in a *[Carbon Manual/Basis of Preparation]* which will be provided to us.

Emissions quantification is subject to inherent uncertainty because incomplete scientific knowledge has been used to determine emissions factors, and the values needed to combine emissions due to different gases.

#### 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. These include all of the requirements defined in the National Greenhouse and Energy Reporting Regulations 2008 (NGER Regulations) regarding the Code of Conduct, independence and quality control.

Furthermore, *[name of assurance practitioner’s firm]* maintains:

* In accordance with Australian Standard on Quality Control 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements
* In accordance with ISO 14065 *Greenhouse Gases—Requirements for Greenhouse Gas Validation and Verification Bodies for Use in Accreditation or Other Forms of Recognition* and the NGER Regulations, 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 an *[opinion/conclusion]* on *[audited body]*’s [*scope 1 emissions/scope 2 emissions/energy production/energy consumption in the]* energy and emissions report, based on the procedures we have performed and the evidence we have obtained.

We have conducted our *[reasonable/limited]* 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.

*[List any relevant audit standard 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 AS 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.

The NGER Audit Determination and relevant national and international standards require that we plan and perform this engagement to obtain [reasonable/limited] assurance about whether the energy and emissions report is free from material misstatement.

A *[reasonable/limited]* assurance engagement in accordance with the NGER Audit Determination and relevant national and international standards involves performing procedures to obtain evidence about the application of operational control requirements and the quantification of *[emissions and energy/scope 1 emissions/scope 2 emissions/energy production/energy consumption]* in the energy and emissions report in accordance with the requirements of the NGER Act. The nature, timing and extent of procedures selected depend on the assurance practitioner’s judgement, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, we considered internal control relevant to *[audited body]*’s preparation of the energy and emissions report.

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

#### Summary of procedures undertaken

The procedures we conducted in our *[reasonable/limited]* assurance engagement included:

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

* *interviews conducted to gather evidence*
* *analysing procedures that the audited body used to gather data*
* *testing of calculations that the audited body performed, and*
* *identifying and testing assumptions supporting the calculations.]*

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

#### Use of our *[limited/reasonable]* assurance engagement report

This report has been prepared for the use of *[audited body]*, the Clean Energy Regulator *[and intended users identified in the terms of the engagement]* for the sole purpose of reporting on *[audited body]*’s energy and emissions report and their compliance with NGER Act. Accordingly, I/we expressly disclaim and do not accept any responsibility or liability to any party other than the Clean Energy Regulator, *[audited body]* and *[names of intended users]* for any consequences of reliance on this report for any purpose.

#### Inherent limitations

There are inherent limitations in performing assurance - for example, assurance engagements are based on selective testing of the information being examined. Because of this, it is possible that fraud, error or non‑compliance might occur and not be detected. An assurance engagement is not designed to detect all instances of non-compliance with the NGER Act, because such an engagement is not performed continuously throughout the period being examined, and because the procedures performed in respect of compliance with NGER Act 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. The precision of different measurement techniques may also vary. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgements. It is important to read the subject matter in the context of the application, the basis of preparation and the NGER Act. We specifically note that [audited body] has used estimates or extrapolated information to calculate certain amounts included within the s19 report. **[Delete if not applicable]**

**[If limited assurance]** The procedures performed in a limited assurance engagement vary in nature from, and are narrower in scope than for, a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than that in a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether *[audited body]*’s energy and emissions report has been prepared, in all material respects, in accordance with section 19 of the NGER Act **[Delete if not applicable]**.

The conclusion expressed in this report has been formed on the above basis.

**[If conclusion is modified]** Basis for *[qualified/adverse/disclaimer]* conclusion

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

#### Our conclusion

*[Insert conclusion as appropriate, referring to section 3.17 of the NGER Audit Determination.]*

**[If reasonable assurance]** In our opinion the energy and emissions report of *[audited body]* for the period *[date]* to *[date]* is prepared in accordance with section 19 of the NGER Act, in all material respects.

**[If limited assurance]** Nothing has come to our attention that causes us to believe that the energy and emissions report of *[audited body]* for the period *[date]* to *[date]* is not prepared in accordance with section 19 of the NGER Act, in all material respects.

*[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)[[7]](#footnote-8).]

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 *National Greenhouse and Energy Reporting Act 2007*, National Greenhouse and Energy Reporting Regulations 2008 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/C2007A00175/latest/text [↑](#footnote-ref-3)
3. https://www.legislation.gov.au/F2008L02230/latest/text [↑](#footnote-ref-4)
4. https://www.legislation.gov.au/F2010L00053/latest/text [↑](#footnote-ref-5)
5. Will be replaced by ASSA 5000 for reporting periods commencing on or after 15 December2026 [↑](#footnote-ref-6)
6. https://www.legislation.gov.au/F2008L02230/latest/versions [↑](#footnote-ref-7)
7. https://www.youtube.com/watch?v=zoFQDVyAIds [↑](#footnote-ref-8)