

## Appendix A – Submission to Department of Climate Change

# National Greenhouse and Energy Reporting Amendment Bill 2009 Exposure Draft - Comments Template February 2009

Please forward the completed template to [reporting@climatechange.gov.au](mailto:reporting@climatechange.gov.au) by close of business Monday, 2 March 2009.

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<b>Overarching Comments</b>
We are supportive of the proposed changes in the Amendment Bill. We have identified a couple of minor points which we have raised below.

<b>Specific Comments</b>	
<b>Clause</b>	<b>Comments</b>
1. Amend section 7 – define ‘audit information’	
2. Amend section 7 - define ‘audit team leader’	
3. Amend section 7 - define ‘audit team member’	
4. Amend section 7 - repeal definition of ‘external auditor’	
5. Amend section 7 – define ‘greenhouse and energy audit’	
6. Amend section 7 - Insert a definition for ‘registered greenhouse and energy auditor’	
7. Amend paragraph 16(4)(b) - require results of greenhouse and energy audits to be included on the (corporation) register	The term ‘results’ may cause confusion as it is a broad term. Suggest that this word is changed to ‘report’.

established by section 16 of the Act	
<b>8.</b> Amend paragraph 23(1)(a) – extend secrecy requirements to also cover audit information	
<b>9.</b> Amend paragraph 23(2)(d) – replace external auditor with audit team leader	
<b>10.</b> Amend paragraph 23(2)(d) – extend secrecy requirements to audit team members	
<b>11.</b> Amend subsection 30(2) - administrative amendment	
<b>12.</b> Amend paragraph 30(2)(b) - administrative amendment	
<b>13.</b> Amend section 56 – administrative amendment	
<b>14.</b> Amend paragraphs 56(a) to (h) - administrative amendment	
<b>15.</b> Amend section 56 – insert two more decisions to be reviewable by the AAT	
<b>16.</b> Amend heading of Subdivision G of Division 4 of Part 6	
<b>17.</b> Amend paragraph 73(2)(a) – appointment of auditors	
<b>18.</b> Amend paragraph 73(2)(b) – replace ‘external auditor’ with ‘audit team leader’	
<b>19.</b> Amend paragraph 73(2)(b) – omit ‘external’	
<b>20.</b> Amend paragraph 73(2)(c) – replace ‘external auditor’ with ‘audit team leader’	
<b>21.</b> Amend subsection 73(4) – replace ‘external auditor’ with ‘audit team leader’ and ‘audit team members’	

<b>22.</b> Amend subsection 73(4) – replace ‘external auditor’ with ‘audit team leader’	
<b>23.</b> New section 73A – create power to audit information provided under section 20	
<b>24.</b> Amend subsection 74(1) – replace ‘external auditor’ with ‘registered greenhouse and energy auditor as audit team leader’	
<b>25.</b> Amend subsection 74(1) – omit ‘external’	
<b>26.</b> Amend subsection 74(2) – replace ‘auditor’ with ‘audit team leader’	
<b>27.</b> Amend subsection 74(2)(a) – replace ‘external auditor’ with audit team leader’	
<b>28.</b> Amend subsection 74(2A) – replace ‘external auditor’ with ‘audit team leader’ and ‘audit team members’	
<b>29.</b> Amend subsection 74(2A) – – replace ‘external auditor’ with audit team leader’	
<b>30.</b> Amend subsection 74(3) – – replace ‘external auditor’ with audit team leader’	
<b>31.</b> Amend subsection 74(3) - omit ‘external’	
<b>32.</b> New section 74A – create power to audit information provided under section 20	
<b>33.</b> Amend subsection 75(1) – replace ‘external auditor’ with audit team leader’	
<b>34.</b> Amend subsection 75(1) – insert ‘prepare for’	
<b>35.</b> Amend subsection	

75(1) – replace ‘guidelines’ with ‘requirements’	
<b>36.</b> Amend subsection 75(2) – replace ‘guidelines’ with ‘requirements’	
<b>37.</b> Amend subsection 75(2) – replace ‘external auditor’ with ‘audit team leader’	
<b>38.</b> Amend subsection 75(2) – insert ‘preparing for’	
<b>39.</b> New section 75A – establishes requirement for auditors to register with the GEDO and outlines details of the registration process	Independence considerations should not be applicable at registration. The ethical principles binding auditor independence should be adhered to but auditor independence will need to be determined at the engagement level and therefore suggest that ‘independence’ is removed as a requirement of registration.
<b>40.</b> Repeal paragraph 24(1)(c) – publication of energy production information	