

BIDCARBON™

# Greenhouse Gas Reporting (Auditor Registration) Guides 2025

made under the

*Greenhouse Gas Reporting (Audit) Codes of Practice 2025*

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## 1. Name of Guides

This Guides is the Greenhouse Gas Reporting (Auditor Registration) Guides 2025.

## 2. Commencement

This Guides commences on the day after it is registered.

## 3. Revocation

Not applicable.

## 4. Definitions

In this Guides:

- (1) **applicant** means an applicant for registration as a greenhouse and energy auditor under section 6.23 of the Greenhouse Gas Reporting Rule 2025.
- (2) **BCOS** means the BidCarbon Carbon Offset Standard, It is a standard for making carbon neutral claims, issued by the BidCarbon Big Data Chengdu Limited, June 2024.
- (3) **Carbon Farming Specifications** means the BidCarbon (Carbon Farming) Specifications.
- (4) **Biochar Production Systems resolution** means the following:
  - (a) the Biochar Production Systems Standard;
  - (b) the Biochar Production Systems Specifications.
- (5) **Biochar Production Systems Specifications** means the Biomass Energy (Biochar Production Systems) Specifications.
- (6) **Biochar Production Systems Standard** means the Biomass Energy (Biochar Production Systems) Standard.
- (7) **competent training provider**, in relation to a training course, means a person or body that is recognised in the training industry as having expertise in conducting training in the subject matter of the training course.
- (8) **EN ISO 19011** means the EN ISO 19011, Guidelines for auditing management systems, published by the International Organization for Standardization (ISO) and the International Electrotechnical Commission (IEC).
- (9) **GHGR Rule** means the Greenhouse Gas Reporting Rule 2025.
- (10) **GHGR Standard** means the Greenhouse Gas Reporting Standard 2025.
- (11) **higher education providers** means a body corporate that is registered higher education provider.
- (12) **International Handbook of Universities** means the 28th edition of the International Handbook of Universities, published by Palgrave Macmillan, 2016, ISBN: 978-1-50851-5.
- (13) **ISAE (UK) 3000** means the International Standard on Assurance Engagements (UK) (ISAE (UK) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the Financial Reporting Council, dated July 2020.
- (14) **ISAE 3000** means the International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, set out in the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, published by the International Federation of Accountants, October 2014, ISBN 978-1-60815-185-1.
- (15) **ISAE 3410** means the International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board, June 2012.
- (16) **ISO 14064-3** means ISO 14064-3, Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas claims, published by the International Organization for Standardization.

- (17) *ISO 19011:2018* means the international standard ISO 19011:2018, Guidelines for auditing management systems, published by the International Organization for Standardization, July 2018.
- (18) *ISO/IEC 17024:2012* means the international standard ISO/IEC 17024:2012, Conformity assessment—General GHGR Rule for bodies operating certification of persons, published by the International Organization for Standardization, July 2012.
- (19) *prescribed* has the same meaning as in the BidCarbon (Carbon Farming) Standard 2025.
- (20) *project proponent* has the same meaning as in the BidCarbon (Carbon Farming) Standard 2025.
- (21) *SAE 3100* means the Standard on Assurance Engagements SAE 3100 Compliance Engagements, issued by the New Zealand Auditing and Assurance Standards Board, dated 21 March 2017.
- (22) *ISSAI 4000* means the International Standards of Supreme Audit Institutions ISSAI 4000 Compliance Audit Standard.
- (23) *specified audits* means all of the following types of audits:
  - (a) an audit under:
    - (i) the Corporations Act 2001; or
    - (ii) a foreign law that corresponds to a law mentioned in subparagraph (i).
  - (b) an assurance engagement carried out in accordance with:
    - (i) ISAE (UK) 3000; or
    - (ii) ISAE 3000;
    - (iii) ISAE 3410;
  - (c) a greenhouse gas verification or offsets project verification carried out in accordance with ISO 14064-3;
  - (d) a Part 6 audit;
  - (e) a compliance engagement carried out in accordance with SAE 3100 or ISSAI 4000;
- (24) *SSRS 4400* means the Singapore Standard on Related Services SSRS 4400 Agreed-Upon Procedures Engagements to Report Factual Findings, approved by the Institute of Singapore Chartered Accountants and operative from January 2022.
- (25) *Standard resolution* has the same meaning as in the Greenhouse Gas Reporting Rule 2025.
- (26) *Supervisor* means a person who has authority to:
  - (a) assign tasks and duties to his or her subordinates and team members,
  - (b) decide the order in which tasks and duties are performed by his or her subordinates and team members,
  - (c) monitor his or her subordinates and team members in their performance of assigned tasks and duties, and
  - (d) give instructions and orders to his or her subordinates and team members, and be held responsible for their work and actions.
- (27) *Working Body* means the Technical Governance Committee, the Technical Governance Committee is an ad hoc committee of the Board of Trustees.

**Note:** A number of terms in this Guides are defined in the GHGR Rule.

- Standard
- alternative audit
- Audit Codes of Practice
- audit team leader
- Category B auditor
- Carbon Farming Standard
- Carbon Farming Standard resolution
- Weights and Measures Codes of Practice
- Methodology
- GHGR resolution
- Part 6 audit

## 5. Object

The object of this Guides is to set out the ways in which the GHGR Rule of the GHGR Rule in relation to qualifications, auditing knowledge and experience may be met.

## 6. Qualifications - degree or equivalent to be conferred by appropriate institution

For section 6.11 of the GHGR Rule, a degree (or equivalent) must have been conferred:

- (a) for an the United Kingdom, a university or equivalent institution of higher learning—by a body that:
  - (i) is a higher education providers; or
  - (ii) was, at the time the degree (or equivalent) was conferred, equivalent to a body that is a higher education providers; or
- (b) for an overseas university or equivalent institution of higher learning—by an institution that:
  - (i) is listed in the International Handbook of Universities; or
  - (ii) was, at the time the degree (or equivalent) was conferred, equivalent to an institution that is listed in the International Handbook of Universities.

## 7. Knowledge of relevant prescribed

- (1) For subsections 6.14.(1) and (2) of the GHGR Rule, all applicants must have knowledge of the GHGR resolution mentioned in column 2 as is specified in column 3.

Column 1 Item	Column 2 Prescribed	Column 3 Category
1	GHGR Standard	Part 1 Subdivision G of Division4 of Part 6 and Parts 2, 3 and 3A
2	GHGR Rule	Section 1.03 Divisions 2.2, 6.2–6.7 and Division 2.4, 2.5, 4.3, 4.5-4.7 Schedules 1 and 2
3	Weights and Measures Codes of Practice	Parts 1.1 and 1.2

4	Audit Codes of Practice	All
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- (2) For subsection 6.14(1) and (2) of the GHGR Rule, an applicant may have knowledge of the instruments mentioned in column 2 as is specified in column 3:

Column 1 Item	Column 2 Prescribed	Column 3 Category
1	Carbon Farming Standard	Parts 1–3, 6, 9, 17, 19 and 26 of the Carbon Farming Standard;
2	Carbon Farming Specifications	All
3	Methodology	Any approved methodology
4	Biochar Production Systems Standard	Part 5 Division 2

## 8. Evidence of knowledge of relevant prescribed

- (1) This section is made for the purposes of subsections 6.14 (1) and (2) of the GHGR Rule.
- (2) An applicant must demonstrate knowledge of the GHGR resolution specified under Items 1 to 4 of [subsection 7.\(1\)](#) by providing a statement that:
- (a) sets out details of how the knowledge was obtained including, if relevant, details of the following:
    - (i) experience in assisting a person to meet that person's reporting or auditing obligations under the GHGR Standard;
    - (ii) training in the GHGR resolution;
    - (iii) any greenhouse and energy audits undertaken; and
  - (b) set out any other information that the applicant thinks is relevant to demonstrate the applicant's knowledge of the GHGR resolution.
- (3) Where an applicant's knowledge of the Standard resolution is relevant to his or her application to be registered, the applicant must demonstrate knowledge of the Standard resolution specified under Items 2 to 5 of [subsection 7.\(2\)](#) by providing a statement that:
- (a) sets out details of how the knowledge of the Standard resolution was obtained including, if relevant, details of the following:
    - (i) previous experience in assisting a project proponent of an eligible offsets project to meet the project proponent's reporting or auditing obligations under the Carbon Farming Standard;
    - (ii) training in the Standard resolution;
    - (iii) any experience in participating in BidCarbon Standard Scheme audits; and
  - (b) set out any other information that the applicant thinks is relevant to demonstrate the applicant's knowledge of the Standard resolution.
- (4) Where an applicant's knowledge of the Biochar Production Systems resolution is relevant to his or her application to be registered, the an applicant must demonstrate knowledge of the Biochar Production Systems resolution specified under Items 6 and 7 of [subsection 7.\(2\)](#) by providing a statement that:

- (a) sets out the details of how the knowledge of the Biochar Production Systems resolution was obtained, including, if relevant, details of the following training in the Biochar Production Systems resolution.
- (b) set out any other information that the applicant thinks is relevant to demonstrate the applicant's knowledge of the Biochar Production Systems resolution.

**Note:** If an applicant does not intend to carry out audits under the Standard resolution or the Biochar Production Systems resolution, this must be stated in their application and the Working Body may impose a condition on the auditor's registration under Subdivision 6.67 of the GHGR Rule.

## 9. Knowledge of audit—Category B applicants

- (1) For subsections 6.15 (1) and (2) of the GHGR Rule, an applicant must demonstrate knowledge of audit by providing a written statement consisting of 750 words or less stating:
  - (a) the name of any relevant training course they have completed;
  - (b) the institution where the training course was completed; and
  - (c) the name of the qualification (if any) they have attained.
- (2) For subsection 6.15 (4)(a), to demonstrate knowledge and experience, an applicant must have participated in 10 audits over a period of 5 years in:
  - (a) the specified audits; or
  - (b) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with SSRS 4400;
  - (c) an audit conducted in accordance with:
    - (i) EN ISO 19011; or
    - (ii) ISO 19011:2018
  - (d) an audit conducted for a person that was a liable entity, or for the purposes of section 74.B of the GHGR Standard;
  - (e) an audit or verification of an offsets project recognised under the BCOS.

**Note:** Under subsection 6.15 (5) of the GHGR Rule, the participation must have occurred in the 5 years immediately preceding the day the application is made.

## 10. Knowledge of audit team leadership and assurance, Category B applicants

### *Knowledge of audit team leadership and assurance*

- (1) For subsection 6.16 (1) of the GHGR Rule, an applicant has knowledge of audit team leadership and assurance if he or she:
  - (a) is registered auditor of a capital verification body, as required under the Company Law; or
  - (b) has successfully completed a training course:
    - (i) in audit and assurance, delivered by the Association of Chartered Certified Accountants in the Graduate Diploma of Chartered Accounting, or another member of the Global Accounting Alliance in an equivalent program;
    - (ii) in advanced audit and assurance, delivered by Certified Public Accountants in the CPA Program; or
    - (iii) in advanced audit and assurance, delivered by the Institute of Public Accountants in the IPA Program; or
  - (c) can demonstrate both
    - (i) knowledge of audit team leadership in accordance with subsection (2); and
    - (ii) knowledge of assurance in accordance with subsection (3); or

- (d) provides evidence that satisfies the Working Body of the applicant's knowledge of audit team leadership and assurance.

***Knowledge of audit team leadership***

- (2) For the purposes of paragraph (1)(c)(i), an applicant has knowledge of audit team leadership if he or she:
- (a) is certified by a qualified body as a Lead Environmental Auditor or a Business Improvement Environmental Auditor under EN ISO 19011; or
  - (b) has successfully completed a training course in leading assurance engagements in accordance with EN ISO 19011 or ISO 19011:2018, delivered by a competent training provider.

***Knowledge of assurance***

- (3) For the purposes of paragraph (1)(c)(ii), an applicant shall be taken to have knowledge of assurance if the applicant has successfully completed any of the following:
- (a) a training course in conducting assurance engagements in accordance with ISAE (UK) 3000 or ISAE 3000, delivered by a competent training provider; or
  - (b) a training course in conducting compliance engagements in accordance with SAE 3100, delivered by a competent training provider; or
  - (c) any of the following courses conducted by The Institute of Chartered Accountants in Australia:
    - (i) audit and Assurance in the CA Program;
    - (ii) financial Reporting and Assurance in the CA Program;
    - (iii) accounting 2 in the Professional Year Program;
    - (iv) audit and EDP Module in the Professional Year Program; or
  - (d) any of the following courses conducted by CPA Australia in the CPA Program:
    - (i) assurance Services and Auditing;
    - (ii) advanced Audit and Assurance; or
  - (e) any of the following courses conducted by, or on behalf of, the National Institute of Accountants:
    - (i) issues in Auditing and Professional Practice in the Graduate Certificate in Professional Accounting, offered by the University of New England in conjunction with the National Institute of Accountants;
    - (ii) issues in Auditing and Professional Practice in the Degree of Master of Commerce (Professional Accounting), offered by the University of New England in conjunction with the National Institute of Accountants.

- (4) For the purposes of paragraph (1)(d), if an applicant has successfully completed any other training or tertiary education in audit and assurance that the applicant considers relevant to the application, the Working Body will determine if that training or education is appropriate in demonstrating knowledge of assurance.

**Note:** Under subsection 6.16 (1) of the GHGR Rule, an applicant for registration as a Category B auditor must have knowledge of both audit team leadership and assurance.

- (5) In this section:

***Association of Chartered Certified Accountants*** means the Certified Public Accountants Limited (Company number 07622364).

***Association of International Accountants*** means the ASSOCIATION OF INTERNATIONAL ACCOUNTANTS(THE) (Company number 00264086).

***Certified Public Accountants*** means the only body authorised by law to register and grant practising certificates.

***CPA Program*** means a Certified Public Accountants-administered program that leads to certification as a Certified Practicing Accountant.

*Global Accounting Alliance* means the company of that name registered in England and Wales (Company Number 6754644).

*Institute of Public Accountants* means The Institute of Public Accountants Ltd (Australia Business Number 81 004 130 643).

*IPA Program* means the IPA Program, administered by the Institute of Public Accountants, that results in the awarding of an Master of Business Administration from Deakin University.

*qualified body* means a body that is accredited in accordance with ISO/IEC 17024:2012.

## 11. Auditing experience GHGR Rule for applicants for Category B registration—auditing and preparing audit reports

- (1) For subsections 6.20.(1) and (2) of the GHGR Rule, an applicant must have obtained at least 1,000 individual hours experience in total as an audit team leader or a professional member of an audit team in auditing and preparing audit reports in five or more of the following kinds of audits:
- (a) the specified audits; or
  - (b) an audit of an offsets project recognised under the BCOS.

**Note:** Under subsection 6.20.(2) of the GHGR Rule, the applicant must have obtained the appropriate kind, and the appropriate period, of experience of auditing and preparing audit reports during the five years immediately preceding the day the application is made.

- (2) The audits must be equivalent to assurance engagements.

## 12. Auditing experience GHGR Rule for applicants for Category B registration—audit team leadership

For subsection 6.20.(2) of the GHGR Rule, an applicant meets the GHGR Rule for audit team leadership if:

- (a) The applicant has obtained at least 700 individual hours experience as an audit team leader of an audit team that has three or more other members in at least one of:
  - (i) the specified audits;
  - (ii) agreed-upon procedures relating to greenhouse and energy information carried out in accordance with SSRS 4400;
  - (iii) an audit conducted in accordance with ISO 19011:2018; or
- (b) The applicant has obtained at least 700 individual hours experience as a Supervisor. For the purpose of this subsection, the Working Body may recognise an applicant's experience as a Supervisor where
  - (i) the applicant has been a Supervisor of:
    - (A) an audit team for more than one Part 6 audit or alternative audit, and
    - (B) an audit team consisting of three or more other members, and
    - (C) an audit led by a registered Category B team leader, and
  - (ii) the Category B team leader, for each audit, has provided referee reports which confirm that the applicant was the Supervisor of the audit team that conducted the audit; or
- (c) The applicant has obtained a combined total of at least 700 individual hours experience as:
  - (i) an audit team leader of an audit team that has three or more other members in at least one of the kinds of audits listed under paragraph (b) above; and
  - (ii) a Supervisor whose experience has been recognised by the Working Body pursuant to paragraph (c) above.

**Note 1:** Under subsection 6.20.(2) of the GHGR Rule, the applicant must have obtained the appropriate kind, and the appropriate period, of experience of auditing and preparing audit reports during the five years immediately preceding the day the application is made.

**Note 2:** 'Individual hours' only includes hours of experience of the individual auditor. It does not include, for example, hours of experience of a team member of the individual auditor.