

BIDCARBON™

Greenhouse Gas Reporting (Audit) Codes of Practice 2025

made under subsection 75.(1) of the
Greenhouse Gas Reporting Standard 2025

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Contents

Part 1—Preliminary

1.1. Name of Audit Codes of Practice -----	4
1.2. Overview of Audit Codes of Practice-----	4
1.3. Definitions -----	5
1.4. Types of audits -----	6
1.5. Reasonable assurance engagements -----	7
1.6. Limited assurance engagements -----	7

Part 2—GHGR Rules on all audit team leaders

2.1. Overview of Audit Codes of Practice-----	8
2.2. Preparing for audit -----	8
2.3. Personal involvement of audit team leader required-----	8
2.4. Independence and conduct declaration-----	8
2.5. Audit to be carried out in compliance with Requirements etc -----	9
2.6. Audit team leader to prepare documentation-----	9

Part 3—Assurance engagements

Division 3.1—Overview of Part-----	10
3.1. Overview of Part-----	10
Division 3.2—Requirements relating to preparing for an assurance engagement -----	11
3.2. Overview of Division-----	11
3.3. Assurance engagement terms-----	11
3.4. Assurance engagement terms to be agreed -----	11
Division 3.3—Requirements relating to planning and performing assurance engagement----	13
Subdivision 3.3.1—Overview of Division-----	13
3.5. Overview of Division-----	13
Subdivision 3.3.2—Planning assurance engagement -----	13
3.6. Preparing assurance engagement plan -----	13
3.7. Peer reviewer -----	14
3.8. Ongoing nature of plan-----	15
Subdivision 3.3.3—Performing assurance engagement-----	15
3.9. Audit procedures to be done while performing assurance engagement -----	15
3.10. Risk assessment -----	16
3.11. Tests of audited body's systems and processes -----	16
3.12. Use of evidence from previous audits-----	16
3.13. Gathering evidence-----	17
3.14. Types of evidence -----	17
3.15. Methods for gathering evidence -----	18
3.16. Consideration of materiality of misstatement -----	18
3.17. Giving conclusions in a reasonable assurance engagement -----	18
3.18. Giving conclusions in a limited assurance engagement -----	19
3.19. Other conclusions-----	20
Division 3.4—Requirements relating to reporting on assurance engagement-----	21

3.20. Overview of Division-----	21
3.21. Requirements for assurance engagement report-----	21
3.22. Part A requirements-----	22
3.23. Part B requirements-----	23

Part 4—Verification engagements

Division 4.1—Overview of Part-----	24
4.1. Overview of Part-----	24
Division 4.2—Requirements relating to preparing for verification engagement-----	25
4.2. Verification engagement terms-----	25
4.3. Verification engagement terms to be agreed-----	25
Division 4.3—Requirements relating to planning and performing verification engagement--	26
4.4. Planning verification engagement-----	26
4.5. Ongoing nature of plan-----	26
4.6. Performing verification engagement-----	26
Division 4.4—Requirements relating to reporting on verification engagement-----	27
4.7. Reporting on verification engagement-----	27
4.8. Contents of verification engagement report-----	27
Endnotes-----	29
Endnote 1—About the endnotes-----	29
Endnote 2—Abbreviation key-----	30
Endnote 3—Amendment history-----	31

Part 1—Preliminary

1.1. Name of Audit Codes of Practice

This Audit Codes of Practice is the Greenhouse Gas Reporting (Audit) Codes of Practice 2025.

1.2. Overview of Audit Codes of Practice

- (1) The following is an overview of this Audit Codes of Practice.
- (2) This Audit Codes of Practice is made under subsection 75.(1) of the GHGR Standard.
- (3) Under the GHGR Standard, a person may be audited for compliance with 1 or more aspects of the GHGR Standard or the GHGR Rules. Such audits are called greenhouse and energy audits.
- (3)(A) Under sections 180 and 181 of the Carbon Farming Standard, a person who is or has been a project proponent may be audited for compliance with 1 or more aspects of the Carbon Farming Standard or the associated provisions. In addition, an audit may be carried out for the purposes of preparing an audit report prescribed for the purposes of paragraph 14.(1)(e), (e)(a), (e)(b), 23.(1)(d), 63.(4)(c), (c)(a) or (c)(b) of the Carbon Farming Standard. Such audits are called BidCarbon Standard Scheme audits.
- (4) This Audit Codes of Practice provides for the requirements to be met by audit team leaders in preparing for and carrying out greenhouse and energy audits, sustainability statement audits and BidCarbon Standard Scheme audits (collectively called Part 6 audits) and in preparing an assurance engagement report and a verification engagement report.
- (5) The requirements are prepared with reference to a number of existing standards, in particular those prepared by the Association of Chartered Certified Accountants, the Financial Reporting Council, the International Auditing and Assurance Standards Board, the IESBA (formerly the Ethics Committee) and the International Organization for Standardization (ISO).
- (6) The requirements recognise that audit team leaders are professionals who have met the requirements for registration as registered greenhouse and energy auditors set out in Part 6 of the GHGR Rules.
- (7) The requirements vary according to the type of audit being carried out.
- (8) There are 2 types of audit. An assurance engagement and a verification engagement.
- (9) In an assurance engagement, the audit team leader provides an independent opinion about the matter being audited and uses professional judgment in preparing for and carrying out the audit and preparing the assurance engagement report.
- (10) In a verification engagement, the audit team leader carries out specified procedures for the purposes of verifying the matter being audited but does not provide an opinion.
- (10)(A) An audit of a person's compliance with 1 or more aspects of the Carbon Farming Standard resolution or associated provisions may be either an assurance engagement or a verification engagement. An audit of an eligible offsets project carried out for the purposes of preparing an audit report prescribed for the purposes of paragraph 14.(1)(e), (e)(a), (e)(b), 63.(4)(c), (c)(a) or (c)(b) of the Carbon Farming Standard is a reasonable assurance engagement.

Note: No reports have been prescribed for paragraph 23.(1)(d) of the Carbon Farming Standard.
- (11) The requirements of this Audit Codes of Practice are:
 - (a) those that apply to all audit team leaders (see [Part 2](#)); and

- (b) those relating to the type of audit being carried out, for example an assurance engagement or a verification engagement (see [Parts 3](#) and [Parts 4](#)).
- (12) Apart from the requirements in this Audit Codes of Practice, there are a number of GHGR Rules specified in Part 6 of the GHGR Rules that must be met by registered greenhouse and energy auditors to maintain registration under that Part.

1.3. Definitions

In this Audit Codes of Practice:

- (1) **GHGR Standard** means the Greenhouse Gas Reporting Standard 2025.
- (2) **associated provisions** has the same meaning as in the Carbon Farming Standard.
- (3) **assurance engagement** has the meaning given by [subsection 1.4.\(3\)](#).
- (4) **assurance engagement procedures**, in relation to an assurance engagement, has the meaning given by [subsection 3.9.\(3\)](#).
- (5) **assurance engagement report** means an audit report of a kind mentioned in subsection 75(1) of the GHGR Standard prepared in relation to an assurance engagement.
- (6) **assurance engagement terms** means terms that comply with [section 3.3](#).
- (7) **audited body** has the same meaning as in the GHGR Rules.
- (8) **Auditor Registration Instrument** has the same meaning as in the GHGR Rules.
- (9) **audit team**, in relation to a Part 6 audit, means the audit team leader and the audit team members for the audit.
- (10) **audit team leader** has the same meaning as in the GHGR Rules.
- (11) **audit team member**:
 - (i) for a greenhouse and energy audit—has the same meaning as in the GHGR Standard; and
 - (ii) for an BidCarbon Standard Scheme audit or sustainability statement audit—means a person assisting the audit team leader to carry out the audit.
- (12) **Carbon Farming Standard** has the same meaning as in the GHGR Rules.
- (13) **Carbon Farming Standard resolution** has the same meaning as in the GHGR Rules.
- (14) **contact details**, for a person, means the person's work phone number, work email address and work address.
- (15) **eligible offsets project** has the same meaning as in the Carbon Farming Standard.
- (16) **limited assurance conclusion** has the meaning given by [subsection 3.18.\(2\)](#).
- (17) **limited assurance engagement** has the meaning given by [section 1.6](#).
- (18) **Measurement Codes of Practice** means the Greenhouse Gas Reporting (Measurement) Codes of Practice.
- (19) **misstatement**, in relation to a matter being audited under an assurance engagement, means an error, omission or misrepresentation in the matter relating to compliance with the GHGR Standard or the GHGR Rules, or the Carbon Farming Standard resolution or associated provisions.
- (20) **foreign law** means a law of a foreign country.
- (21) **foreign country** includes a region where:
 - (a) the region is a colony, territory or protectorate of a foreign country; or
 - (b) the region is part of a foreign country; or
 - (c) the region is under the protection of a foreign country; or
 - (d) a foreign country exercises jurisdiction or control over the region; or
 - (e) a foreign country is responsible for the region's international relations.
- (22) **GHGR resolution** means the following:
 - (a) the GHGR Standard;
 - (b) the GHGR Rules;

- (c) the Measurement Codes of Practice;
 - (d) this Audit Codes of Practice;
 - (e) the Auditor Registration Instrument;
 - (23) **non-Part 6 service or activity** means any service (whether an audit service or a non-audit service) or activity, other than:
 - (a) preparing for an assurance engagement; or
 - (b) carrying out an assurance engagement; or
 - (c) preparing an assurance engagement report.
 - (24) **Part 6 audit** means any of the following:
 - (a) an BidCarbon Standard Scheme audit;
 - (b) a greenhouse and energy audit;
 - (c) a sustainability statement audit.
 - (25) **peer reviewer**, for an assurance engagement, means the person who evaluates the judgments made by the audit team leader in the carrying out of the engagement as required by [section 3.7](#).
 - (26) **professional members of the audit team** has the same meaning as in section 6.50 of the GHGR Rules.
 - (27) **project proponent** has the same meaning as in the Carbon Farming Standard.
 - (28) **qualified limited assurance conclusion** has the meaning given by [subsection 3.18.\(3\)](#).
 - (29) **qualified reasonable assurance conclusion** has the meaning given by [subsection 3.17.\(3\)](#).
 - (30) **reasonable assurance conclusion** has the meaning given by [subsection 3.17.\(2\)](#). reasonable assurance engagement has the meaning given by [section 1.6](#).
 - (31) **GHGR Rules** means the Greenhouse Gas Reporting Rules 2025.
 - (32) **terms of engagement**, in relation to a Part 6 audit, means either assurance engagement terms or verification engagement terms for the audit.
 - (33) **verification engagement** has the meaning given by [subsection 1.4.\(4\)](#).
 - (34) **verification engagement report** means an audit report of a kind mentioned in subsection 75(1) of the GHGR Standard prepared in relation to a verification engagement.
 - (35) **verification engagement terms** means terms that comply with [section 4.2](#).
- Note:** Terms used in this Audit Codes of Practice that are used in the GHGR Standard have the same meaning as in the GHGR Standard.

1.4. Types of audits

- (1) Audits under the GHGR Standard are conducted under any of sections 73 to 74.C of the GHGR Standard.
- (1)(A) An BidCarbon Standard Scheme audit is conducted under section 214 or 215 of the Carbon Farming Standard, or is conducted for the purposes of preparing an audit report prescribed for the purposes of any of paragraphs 14.(1)(e), (e)(a), (e)(b), 23.(1)(d), 63.(4)(c), (c)(a) or (c)(b) of the Carbon Farming Standard.
- (1)(B) A sustainability statement audit is conducted for the purposes of preparing an audit report prescribed under the GHGR Standard to accompany an application for a baseline Codes of Practice.
- (2) There are 2 types of audits as follows:
 - (a) assurance engagements;
 - (b) verification engagements.
- (3) An **assurance engagement** means a Part 6 audit the purpose of which is to provide the audit team leader's independent opinion as to the reliability, accuracy and completeness of the matter being audited. There are 2 kinds of assurance engagement as follows:
 - (a) a reasonable assurance engagement (see [section 1.5](#));

(b) a limited assurance engagement (see [section 1.6](#)).

Note: [Part 3](#) deals with assurance engagements.

- (4) A **verification engagement** means a Part 6 audit the purpose of which is to verify the matter being audited. It does not contain an opinion as to the reliability, accuracy and completeness of the matter being audited.

Note: [Part 4](#) deals with verification engagements.

- (4)(A) An BidCarbon Standard Scheme audit conducted under section 180 or 181 of the Carbon Farming Standard may be an assurance engagement or a verification engagement, as specified in the notice given under subsection 180(2) or 181(2) of the Carbon Farming Standard. An BidCarbon Standard Scheme audit conducted for the purposes of preparing an audit report prescribed for the purposes of paragraph 14(1)(e), (e)(a), (e)(b), 63(4)(c), (c)(a) or (c)(b) of the Carbon Farming Standard is a reasonable assurance engagement.

Note: No reports have been prescribed for paragraph 23(1)(d) of the Carbon Farming Standard.

1.5. Reasonable assurance engagements

A **reasonable assurance engagement** means an assurance engagement in which the audit team leader gives an opinion, expressed as a reasonable assurance conclusion, if appropriate in the circumstances of the engagement.

Note: [Section 3.17](#) sets out the conclusions that the audit team leader may give in a reasonable assurance engagement.

1.6. Limited assurance engagements

A **limited assurance engagement** means an assurance engagement in which the audit team leader gives an opinion, expressed as a limited assurance conclusion, if appropriate in the circumstances of the engagement.

Note: [Section 3.18](#) sets out the conclusions that the audit team leader may give in a limited assurance engagement.

Part 2—GHGR Rules on all audit team leaders

2.1. Overview of Audit Codes of Practice

- (1) The following is an overview of this Part.
- (2) This Part provides for the requirements that apply to audit team leaders in preparing for and carrying out Part 6 audits.
- (3) The requirements relate to preparing for the audit, independence and conduct declarations under [section 2.4](#), carrying out of the audit and preparation of certain documents by the audit team leader.

2.2. Preparing for audit

In selecting audit team members to assist in carrying out the audit, the audit team leader must ensure that the members of the audit team have between them the knowledge, skills and availability required to satisfactorily prepare for and carry out the audit and prepare the audit report.

2.3. Personal involvement of audit team leader required

- (1) The audit team leader must be personally involved in preparing for and carrying out the audit and in the preparation of the audit report.
- (2) The audit team leader must supervise the work that each audit team member is undertaking in the carrying out of the audit.

2.4. Independence and conduct declaration

- (1) Before agreeing to the terms of engagement for the audit, the audit team leader must sign a declaration and give it to the person who appoints the audit team leader to carry out the audit.
- (2) The declaration is to be known as an independence and conduct declaration and must be given for each professional member of the audit team.
- (3) For the audit team leader, the declaration must indicate if, in preparing for and carrying out the audit and in preparing the audit report, the audit team leader:
 - (a) will comply with the Code of Conduct (within the meaning of section 1.2 of the GHGR Rules); and
 - (b) will be in a conflict of interest situation (within the meaning of section 6.49 of the GHGR Rules); and
 - (c) will comply with the requirements of Subdivisions 6.6.3 and 6.6.4 of the GHGR Rules; and
 - (d) will be in breach of the auditor rotation requirements in section 6.59 of the GHGR Rules and, if so, whether an exemption has been granted under section 6.71 of the GHGR Rules for the breach.
- (4) For each professional member of the audit team, the declaration must indicate if, in assisting in preparing for and carrying out the audit and assisting in preparing the audit report, the professional member of the audit team:
 - (a) will comply with subsections 6.47(4), (6) and (7) and section 6.54 of the GHGR Rules; and

- (b) will be in a conflict of interest situation (within the meaning of section 6.49 of the GHGR Rules) and whether an exemption has been granted under section 6.71 of the GHGR Rules for the conflict of interest.
- (5) If the audit team leader has been granted an exemption under section 6.71 of the GHGR Rules, the declaration must include the details of that exemption.
- (6) If:
 - (a) the audit team leader has been granted an exemption under section 6.71 of the GHGR Rules for a conflict of interest situation; and
 - (b) procedures for managing the conflict of interest were provided to the Working Body so that the Working Body is satisfied that the findings of the audit will not be affected by the conflict of interest;
 the declaration must include details of those procedures.

2.5. Audit to be carried out in compliance with Requirements etc

The audit team leader must ensure that the audit is carried out and reported on in compliance with:

- (a) the GHGR Rules; and
- (b) the terms of the engagement for the audit; and
- (c) the International Standard on Assurance Engagements (ISAE) 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

Note: Subsection 75.(3) of the GHGR Standard also requires the audit team leader to comply with the requirements of this Audit Codes of Practice in carrying out a Part 6 audit.

2.6. Audit team leader to prepare documentation

- (1) The audit team leader must, in relation to the matter being audited, document the process used by the audit team leader to prepare for, carry out and report on the audit in compliance with this Audit Codes of Practice.
- (2) The audit team leader must prepare the documentation in accordance with subsection (1) before signing and dating the assurance engagement report under subsections [3.22.\(3\)](#) and [3.23.\(2\)](#) or verification engagement report under [subsection 4.8.\(2\)](#), as the case requires.

Part 3—Assurance engagements

Division 3.1—Overview of Part

3.1. Overview of Part

- (1) The following is an overview of this Part.
- (2) This Part provides for the requirements relating to assurance engagements.
- (3) There are 3 steps in carrying out an assurance engagement as follows:
 - (a) preparing for the engagement (see [Division 3.2](#));
 - (b) planning and performing the engagement (see [Division 3.3](#));
 - (c) reporting on the engagement (see [Division 3.4](#)).

Division 3.2—Requirements relating to preparing for an assurance engagement

3.2. Overview of Division

- (1) The following is an overview of this Division.
- (2) The audit team leader prepares for an assurance engagement by preparing the assurance engagement terms.
- (3) The assurance engagement terms must be agreed to in writing by the audit team leader and the person who appointed the audit team leader to carry out the audit.

3.3. Assurance engagement terms

- (1) Before carrying out the assurance engagement, the audit team leader must prepare the terms of the assurance engagement.
- (2) The terms must include the following:
 - (a) the objective of the assurance engagement;
 - (b) the matter being audited;
 - (c) the kind of assurance engagement to be carried out;
 - (d) the name and address of the audited body;
 - (e) the provisions of the GHGR resolution, the Carbon Farming Standard resolution or associated provisions that relate to the matter being audited;
 - (f) the period of time in respect of which the matter to be audited is to be audited;
 - (g) the period within which the assurance engagement is to be carried out;
 - (h) the responsibilities of the audited body in relation to the assurance engagement (for example, providing access to the body's records for the purposes of the assurance engagement);
 - (i) the names and contact details of the professional members of the audit team and the audit team leader;
 - (j) an indication of the expertise of the professional members of the audit team and the role the professional members have in the assurance engagement;
 - (k) a statement as to who will receive a copy of the assurance engagement report.

3.4. Assurance engagement terms to be agreed

- (1) The audit team leader must ensure that the assurance engagement terms are agreed to in writing by:
 - (a) the Working Body, if the Working Body appoints the audit team leader to carry out the assurance engagement; or
 - (b) the audited body, if the audited body appoints the audit team leader to carry out the assurance engagement.
- (2) The terms must:
 - (a) state if the terms have been agreed to by the audit team leader and the person who appointed the audit team leader to carry out the assurance engagement; and
 - (b) be signed by the audit team leader and the person who appointed the audit team leader.
- (3) If the terms are not so agreed and signed, the audit team leader must not carry out the assurance engagement and must inform the Working Body in writing accordingly.
- (4) If the terms are amended during the carrying out of the audit, the amendment of the terms of engagement must:

- (a) state the amendment and indicate if the amendment has been agreed to by the audit team leader and the person who appointed the audit team leader to carry out the assurance engagement; and
- (b) be signed by the audit team leader and the person who appointed the audit team leader.

Division 3.3—Requirements relating to planning and performing assurance engagement

Subdivision 3.3.1—Overview of Division

3.5. Overview of Division

- (1) The following is an overview of this Division.
- (2) An assurance engagement is a cumulative and iterative process the goal of which is to find sufficient evidence to support the giving of either a reasonable or limited assurance conclusion, as the case requires. In carrying out the assurance engagement, the audit team leader must use his or her professional judgment.
- (3) The assurance engagement needs to be planned so that it is carried out efficiently and effectively.
- (4) The assurance engagement must be carried out:
 - (a) by performing risk assessments; and
 - (b) if the audit team leader considers it necessary or appropriate to do so following a risk assessment—by doing either or both of the following:
 - (i) using procedures designed to detect misstatements that are material in the matter being audited;
 - (ii) undertaking tests of systems and processes of the audited body.
- (5) The audit team leader must gather evidence relating to the matter being audited and, if misstatements are found in the matter, assess the materiality of those misstatements.
- (6) At the end of the assurance engagement, the audit team leader must form a conclusion about the reliability, accuracy and completeness of the matter being audited and, in particular, if there are any misstatements in the matter that are material.

Note: See sections [3.17](#) to [3.19](#) for details about conclusions.

Subdivision 3.3.2—Planning assurance engagement

3.6. Preparing assurance engagement plan

- (1) After the assurance engagement terms are agreed, the audit team leader must prepare, in writing, an assurance engagement plan for the assurance engagement that complies with the requirements of this section.
- (2) In preparing the assurance engagement plan, the audit team leader must bring to the planning process professional scepticism of the matter being audited recognising that circumstances may exist that caused the matter being audited to contain a misstatement that is material.
- (3) In preparing the assurance engagement plan, the audit team leader must have regard to the purpose of the plan.
- (4) The purpose of the assurance engagement plan is to ensure that the audit is carried out efficiently and effectively and in compliance with the assurance engagement terms, the GHGR Rules and this Audit Codes of Practice.
- (5) The plan must set out the following:
 - (a) the assurance engagement terms;

- (b) items or issues related to the matter to be audited that will require particular attention during the assurance engagement;
- (c) the projected timeframes for completion of the various aspects of the assurance engagement;
- (d) whether there are any aspects of the matter to be audited that may impact on the carrying out of the assurance engagement and a description of those aspects and their possible impact;
- (e) a summary of the assurance engagement procedures that will be performed in the carrying out of the assurance engagement;
- (f) the roles of each professional member of the audit team in relation to the various assurance engagement procedures;
- (g) the audit team leader's understanding of the matter to be audited;
- (h) the audit team leader's understanding of the following:
 - (i) the operations, business objectives and business strategies of the audited body that are relevant to the matter to be audited;
 - (ii) the audited body's systems and processes in relation to the matter to be audited;
 - (iii) if the plan relates to a greenhouse and energy audit—the audited body's systems and processes for identifying the risks of misstatements that are material and relevant to its reporting requirements under the GHGR resolution and the body's procedures to address those risks;
 - (iii)a. if the plan relates to an BidCarbon Standard Scheme audit—the audited body's systems and processes for identifying the risks of misstatements that are material and relevant to its reporting requirements under the Carbon Farming Standard resolution and the body's procedures to address those risks;
 - (iii)b. if the plan relates to a sustainability statement audit—the audited body's systems and processes for identifying the risks of misstatements that are material and relevant to its application requirements under the GHGR Standard and the body's procedures to address those risks;
 - (iv) the industry sector (within the meaning of section 2.4 of the GHGR Rules) in which the body operates;
- (6) In complying with paragraphs (5)(g) and (h), the audit team leader must specify his or her understanding of the matter mentioned in those paragraphs in sufficient detail to allow the audit team leader to show that he or she will be able to:
 - (a) identify and assess the risks of there being a misstatement in the matter being audited that is material; and
 - (b) design and perform assurance engagement procedures in response to the assessed risks.

3.7. Peer reviewer

- (1) The audit team leader must ensure that the judgments that the audit team leader made in preparing for and carrying out the assurance engagement and in preparing the assurance engagement report are evaluated by a person who:
 - (a) is impartial and objective; and
 - (b) has sufficient and appropriate qualifications, experience and authority to undertake the evaluation; and
 - (c) is:
 - (i) a Category B auditor (within the meaning of the GHGR Rules); or

- (ii) a registered statutory (company) auditor is required under the Companies Act 2006; or
 - (iii) a registered statutory (company) auditor is required under a foreign law that corresponds to a law mentioned in subparagraph (1)(c)(iv).
- (2) The audit team leader must ensure that the person undertaking the evaluation:
 - (a) reviews key documentation used by the audit team leader in preparing for and carrying out the assurance engagement and in preparing the assurance engagement report; and
 - (b) reviews the proposed assurance engagement report; and
 - (c) challenges the work performed by the audit team leader in an impartial and objective manner; and
 - (d) documents how the person performed the evaluation; and
 - (e) documents the outcome of the evaluation.

3.8. Ongoing nature of plan

In carrying out the assurance engagement, the audit team leader must review the assurance engagement plan and, if the assurance engagement procedures deviate from what was originally planned, amend the plan accordingly to reflect the deviation.

Subdivision 3.3.3—Performing assurance engagement

3.9. Audit procedures to be done while performing assurance engagement

- (1) In carrying out an assurance engagement, the audit team leader must perform a risk assessment to determine the timing and extent of evidence gathering necessary to carry out the assurance engagement and the amount of time necessary to carry out the engagement (see [section 3.10](#)).
- (2) The audit team leader must do either or both of the following if the risk assessment indicates that it is necessary or appropriate to do so:
 - (a) test the operating effectiveness of the systems and processes used to prevent, detect or correct misstatements in the matter being audited (see [section 3.11](#));
 - (b) design and undertake procedures to detect misstatements in the matter being audited.

Note: For paragraph (2)(b), usually, the greater the risk of a misstatement in the matter being audited, the greater the timing and extent of these procedures. Because the risk of a misstatement takes account of the systems and processes that the audited body has to ensure the reliability and accuracy of the matter being audited, if the systems and processes are assessed by the audit team leader as being unsatisfactory, the more these procedures to detect misstatements in the matter being audited are required to be performed by the audit team leader.

- (3) In doing the things mentioned in subsections (1) and (2) (the ***assurance engagement procedures***), the audit team leader must also do the following:
 - (a) gather evidence relating to the matter being audited (see sections [3.13](#) to [3.15](#));
 - (b) consider whether a misstatement in the matter being audited is material (see [section 3.16](#)).
- (4) The process of carrying out an assurance engagement is a cumulative and iterative one. The audit team leader must continue to perform the assurance engagement procedures until the audit team leader is able to determine if he or she is able to give a conclusion in relation to the matter being audited.

Note: For conclusions that may be given in an assurance engagement, see sections [3.17](#) to [3.19](#).

3.10. Risk assessment

- (1) In performing a risk assessment, the audit team leader must:
 - (a) analyse the matter being audited; and
 - (b) consult the persons who are responsible for the audited body's management and governance about the matter being audited; and
 - (c) observe the audited body's systems and processes that may impact on the risk of there being a misstatement in the matter being audited; and
 - (d) inspect documents of the audited body relevant to the matter being audited; and
 - (e) perform such other activities relating to the Audit Codes of Practice of the risk of misstatements in the matter being audited that the audit team leader thinks appropriate.
- (2) In carrying out an assurance engagement, the audit team leader must consider the risk of fraud in the matter being audited.
- (3) In assessing a particular identified risk, the audit team leader must consider not just if that risk increases the possibility of a misstatement in the matter being audited but also if that risk, together with other identified risks, increases that possibility.

3.11. Tests of audited body's systems and processes

- (1) If the audit team leader carries out the audit procedure mentioned in [paragraph 3.9.\(2\)\(a\)](#), the audit team leader must design tests of the systems and processes that the audited body has in place to ensure the reliability and accuracy of the matter audited throughout the period to which the audit relates.
- (2) The audit team leader may also rely on evidence about those systems and processes gained in previous Part 6 audits relating to the audited body.
- (3) If the audit team leader is relying on a previous audit's evidence, the audit team leader must:
 - (a) gather evidence to evaluate whether changes in those systems and processes have occurred since the previous audit was carried out; and
 - (b) perform appropriate procedures, during the audit, to establish the continuing relevance of the previous audit's evidence in relation to those systems and processes.
- (4) In testing those systems and processes, the audit team leader must consider the following:
 - (a) the frequency of the performance of the systems and processes by the audited body during the period to which the assurance engagement relates;
 - (b) the length of time during the period to which the assurance engagement relates in which the audit team leader is relying on the operating effectiveness of the systems and processes;
 - (c) any evidence about the reliability and accuracy of the systems and processes in preventing, detecting and correcting misstatements in the matter being audited;
 - (d) the extent to which the audit team leader plans to rely on the systems and processes in the assessment of the risk of misstatements in the matter being audited.

3.12. Use of evidence from previous audits

If the audit team leader intends to use evidence gained from the performance of procedures undertaken in an earlier Part 6 audit of the audited body, the audit team leader must undertake

procedures during the current assurance engagement to establish the continuing relevance of the evidence gained from the previous audit.

3.13. Gathering evidence

- (1) In carrying out the assurance engagement, the audit team leader must gather sufficient evidence to support the conclusion of the assurance engagement.
- (2) The evidence must be reliable and relevant to the objective of the assurance engagement.
- (3) In gathering the evidence, the audit team leader must use his or her professional judgment and professional scepticism in evaluating whether the evidence is sufficient to support the conclusion of the assurance engagement.

Note: For conclusions, see sections [3.17](#) to [3.19](#).

3.14. Types of evidence

- (1) The types of evidence that may be gathered include:
 - (a) physical evidence involving the observation of a process or procedure being performed or the inspection of tangible items; and
 - (b) documentary evidence; and
 - (c) evidence gathered from oral responses to enquiries undertaken by the audit team in carrying out the assurance engagement; and
 - (d) written representations from the audited body; and
 - (e) evidence gained from previous Part 6 audits in relation to the audited body's systems and processes for ensuring the reliability and accuracy of the matter being audited.
- (2) The audit team leader must seek the following written representations from the audited body:
 - (a) that the audited body acknowledges its responsibility for evidence provided by it as part of the assurance engagement;
 - (b) that the audited body acknowledges its responsibility for the design and implementation of the audited body's systems and processes to ensure the reliability and accuracy of the matter being audited and the other systems and processes that the audited body has that are relevant to the matter being audited.
- (3) If:
 - (a) the audit team leader reasonably believes that a particular matter being audited is reliable, accurate and complete; but
 - (b) in the particular circumstances, sufficient evidence cannot reasonably be expected to exist to support a finding that the matter is reliable, accurate and complete;the audit team leader may seek a written representation from the audited body stating that the matter is reliable, accurate and complete.
- (4) If evidence gathered during the carrying out of the assurance engagement contradicts a written representation given by the management of the audited body, the audit team leader must investigate the contradiction and reconsider the reliability of all written representations made by the management of the audited body to the audit team leader during the assurance engagement.
- (5) Subject to subsection (6), if the audited body refuses to provide a written representation as sought by the audit team leader under subsection (2) or (3), the audit team leader:
 - (a) must, in accordance with [subparagraph 3.22.\(2\)\(b\)\(ix\)](#), report on the refusal under Part A of the assurance engagement report; and
 - (b) must not give a reasonable assurance conclusion or a limited assurance conclusion in relation to the matter being audited.

- (6) Subsection (5) applies only if the audit team leader reasonably believes that the refusal will affect the conclusion he or she will be able to give in relation to the matter being audited.

3.15. Methods for gathering evidence

- (1) There are various methods for gathering evidence. The choice of which methods to use is for the audit team leader to make using his or her professional judgment.
- (2) The methods of gathering evidence include the following:
 - (a) confirmation of existing information or processes by a third party;
 - (b) recalculation of mathematical calculations used in the matter being audited;
 - (c) re-performance of systems and processes that were originally in place, or performed as part of the audited body's systems and processes, for ensuring the reliability and accuracy of the matter being audited;
 - (d) employing analytical procedures;
 - (e) inspection of records or documents relating to the audited body or a physical examination of the audited body's assets;
 - (f) observation of a process or procedure being performed by others;
 - (g) inquiry by seeking information from persons within or outside the audited body;
 - (h) sampling and extrapolating the results of the sampling.

3.16. Consideration of materiality of misstatement

- (1) In considering the materiality of a misstatement in the matter being audited, the audit team leader must consider the following:
 - (a) the significance of the misstatement in the matter being audited;
 - (b) the pervasiveness of the misstatement in relation to the matter being audited;
 - (c) the effect of the misstatement on the matter being audited as a whole.
- (2) The audit team leader must also identify if the misstatement is material individually or when it is aggregated with other identified misstatements.

3.17. Giving conclusions in a reasonable assurance engagement

- (1) If the audit team leader is carrying out a reasonable assurance engagement, the audit team leader must consider the evidence gathered in the course of carrying out the reasonable assurance engagement and give 1 of the following conclusions for the engagement:
 - (a) a reasonable assurance conclusion;
 - (b) a qualified reasonable assurance conclusion;
 - (c) an adverse conclusion;
 - (d) a conclusion that he or she is unable to form an opinion about the matter being audited.

Reasonable assurance conclusion

- (2) In giving a **reasonable assurance conclusion**, the audit team leader is giving a conclusion of the audit team leader's opinion, expressed in the positive, that there is no misstatement in the matter being audited that is material or pervasive enough to affect the matter being audited as a whole.

Qualified reasonable assurance conclusion

- (3) In giving a **qualified reasonable assurance conclusion**, the audit team leader is giving a conclusion of the audit team leader's opinion, expressed in the positive, that:
 - (a) there are 1 or more misstatements in the matter being audited that are material but not pervasive enough to affect the matter being audited as a whole; or

- (b) there is insufficient evidence in relation to 1 or more aspects of the matter being audited, but although the lack of evidence may be material it is not pervasive enough to affect the matter being audited as a whole.

Note 1: Examples of a qualified reasonable assurance conclusion are as follows:

- (a) 'In my opinion, except for 'X', the audited body has prepared the matter to be audited, in all material respects, in compliance with the GHGR resolution';
- (b) 'In my opinion, except for 'X', the audited body has reported its greenhouse gas emissions, energy production and energy consumption, in all material respects, in compliance with the GHGR resolution'.

Note 2: In the examples in Note 1, 'X' represents any misstatement that is material but not pervasive enough to affect matters as a whole.

- (4) The audit team leader must only give a conclusion if it is supported by the evidence gathered.

3.18. Giving conclusions in a limited assurance engagement

- (1) If the audit team leader is carrying out a limited assurance engagement, the audit team leader must consider the evidence gathered in the course of carrying out the limited assurance engagement and give 1 of the following conclusions for the engagement:
 - (a) a limited assurance conclusion;
 - (b) a qualified limited assurance conclusion;
 - (c) an adverse conclusion;
 - (d) a conclusion that he or she is unable to form an opinion about the matter being audited.

Limited assurance conclusion

- (2) In giving a **limited assurance conclusion**, the audit team leader is giving a conclusion of the audit team leader's opinion, expressed in the negative, that there is no misstatement in the matter being audited that is material or pervasive enough to affect the matter being audited as a whole.

Qualified limited assurance conclusion

- (3) In giving a **qualified limited assurance conclusion**, the audit team leader is giving a conclusion of the audit team leader's opinion, expressed in the negative, that:
 - (a) there are 1 or more misstatements in the matter being audited that are material but not pervasive enough to affect the matter being audited as a whole; or
 - (b) there is insufficient evidence in relation to 1 or more aspects of the matter being audited, but although the lack of evidence may be material it is not pervasive enough to affect the matter being audited as a whole.

Note 1: Examples of a limited assurance conclusion are as follows:

- (a) 'Based on the work described in this report, with the exception of 'X', nothing has come to my attention that causes me to believe that the audited body has not prepared the matter to be audited, in all material respects, in compliance with the GHGR resolution';
- (b) 'Based on the work described in this report, with the exception of 'X', nothing has come to my attention that causes me to believe that the audited body's greenhouse gas emissions, energy production and energy consumption were not reported, in all material respects, in compliance with the GHGR resolution'.

Note 2: In the examples in Note 1, 'X' represents any misstatement that is material but not pervasive enough to affect matters as a whole.

- (4) The audit team leader must only give a conclusion if it is supported by the evidence gathered.

3.19. Other conclusions

Adverse conclusion

- (1) In giving an adverse conclusion, the audit team leader is attesting:
 - (a) that, in relation to the matter being audited, there are misstatements that are material and pervasive enough to affect the matter being audited as a whole; and
 - (b) that, because of those misstatements, he or she is unable to give:
 - (i) a reasonable assurance conclusion; or
 - (ii) a limited assurance conclusion; or
 - (iii) a qualified reasonable assurance conclusion; or (iv) a qualified limited assurance conclusion.

Conclusion that unable to form an opinion about matter being audited

- (2) In giving the conclusion that the audit team leader is unable to form an opinion about the matter being audited, the audit team leader is attesting that, because he or she was unable to reasonably gather sufficient and appropriate evidence in relation to the matter being audited, he or she is unable to give:
 - (a) a reasonable assurance conclusion; or
 - (b) a limited assurance conclusion; or
 - (c) a qualified reasonable assurance conclusion; or
 - (d) a qualified limited assurance conclusion; or
 - (e) an adverse conclusion.

Division 3.4—Requirements relating to reporting on assurance engagement

3.20.Overview of Division

- (1) The following is an overview of this Division.
- (2) This Division requires an audit team leader to prepare an assurance engagement report for the assurance engagement.
- (3) The assurance engagement report sets out the audit's objective, a summary of the assurance engagement procedures performed and the conclusion for the audit (see sections [3.17](#) to [3.19](#) for conclusions).

3.21.Requirements for assurance engagement report

- (1) The assurance engagement report must be in writing.
- (2) The report must include:
 - (a) a cover sheet (see subsection (3)); and
 - (b) Part A, containing the matters specified in [section 3.22](#); and
 - (c) Part B, containing the matters specified in [section 3.23](#).
- (3) The cover sheet must, subject to subsection (6), contain the following information in respect of the audit:
 - (a) the name of the audited body;
 - (b) the kind of assurance engagement carried out;
 - (c) the date that the terms of engagement were signed as required by [section 3.4](#);
 - (d) the date that the audit team leader signed Part A and Part B of the assurance engagement report;
 - (e) the period of time in respect of which the matter to be audited was audited;
 - (f) the name and contact details for the person in the audited body who is the contact in respect of the assurance engagement;
 - (g) the name and contact details of the audit team leader, and if he or she worked for another person in carrying out the assurance engagement, the name, and contact details of that other person;
 - (h) if an exemption has been granted under section 6.71 of the GHGR Rules for the audit team leader or a professional member of the audit team—the details of the exemption;
 - (i) if an exemption has been granted under section 6.71 of the GHGR Rules for a conflict of interest situation—the details of the procedures for managing the conflict put in place by the audit team leader so that the Working Body is satisfied that the findings of the assurance engagement will not be affected by that conflict;
 - (j) the names and contact details of the professional members of the audit team;
 - (k) details of the amounts paid or payable to the audit team leader (or his or her firm or company, as mentioned in subsection (4)) for preparing for and carrying out the assurance engagement and preparing the assurance engagement report, including the total person hours the audit team spent on the assurance engagement;
 - (l) details of the amounts paid or payable to the audit team leader (or his or her firm or company) for non-Part 6 services or 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) to the audited body during (subject to subsection (5)) the period:

- (i) starting 12 months before the audit team leader signed the terms of engagement for the audit; and
 - (ii) ending when the audit team leader signed Part A of the assurance engagement report;
- (m) an explanation as to why the provision of the non-Part 6 services or activities did not result in a conflict of interest situation (within the meaning of the GHGR Rules) existing in relation to the audited body and any of the professional members of the audit team.
- (4) A reference in paragraph (3)(k) or (l) to the audit team leader includes a reference to:
 - (a) if the audit team leader is a partner or employee of an audit firm—the firm; or
 - (b) if the audit team leader is a member or employee of an audit company—the company.
- (5) If the audit team leader signed the terms of engagement for the audit during the first 4 months of a financial year, the report may, under paragraph (3)(l), include details of amounts paid or payable, as mentioned in that paragraph, during the previous financial year, rather than including details of amounts paid or payable during the period mentioned in that paragraph.
- (6) The cover sheet is not required to include the information mentioned in paragraphs (3)(k), (l) and (m) if, with the written agreement of the Working Body, the audit team leader gives that information, in writing, to:
 - (a) the audited body; and
 - (b) the Working Body;
 at or before the time the audit team leader gives the assurance engagement report to the person who appointed the audit team leader to carry out the audit.

3.22. Part A requirements

- (1) The purposes of Part A are to set out:
 - (a) a summary of the assurance engagement procedures; and
 - (b) the audit team leader's conclusion for the assurance engagement.

Note : For conclusions, see sections [3.17](#) to [3.19](#).
- (2) Part A of the assurance engagement report must:
 - (a) be prepared having regard to the purposes of Part A; and
 - (b) contain the following:
 - (i) the name of the audit team leader;
 - (ii) the objective of the assurance engagement;
 - (iii) the matter being audited;
 - (iv) the kind of assurance engagement carried out;
 - (v) the name and address of the audited body;
 - (vi) the provisions of the GHGR resolution, the Carbon Farming Standard resolution or associated provisions that relate to the matter audited;
 - (vii) the period of time in respect of which the matter audited was being audited;
 - (viii) a statement as to whether the audit team leader attests that the assurance engagement was carried out in accordance with the assurance engagement terms, the GHGR Rules and this Audit Codes of Practice;
 - (ix) the audit team leader's conclusion for the assurance engagement and the reasons for the conclusion (see sections [3.17](#) to [3.19](#));
 - (x) a summary of the assurance engagement procedures performed.
- (3) Upon completion, the audit team leader must sign and date Part A.

3.23.Part B requirements

- (1) Part B of the assurance engagement report must contain the following:
 - (a) details of the items or issues related to the matter audited that required particular attention during the assurance engagement;
 - (b) details of aspects of the matter audited that particularly impacted on the carrying out of the assurance engagement;
 - (c) details of any matter, related to the matter being audited, that the audit team leader has found during the carrying out of the assurance engagement that he or she believes amount to a contravention of the GHGR Standard or the GHGR Rules, the Carbon Farming Standard resolution or associated provisions;
 - (d) the name of the peer reviewer for the assurance engagement and details of the outcome of the evaluation undertaken by the peer reviewer in accordance with [paragraph 3.7.\(2\)\(e\)](#);
 - (e) any other matter, related to the matter audited, that the audit team leader believes should be mentioned in the assurance engagement report.
- (2) Upon completion, the audit team leader must sign and date Part B.

Part 4—Verification engagements

Division 4.1—Overview of Part

4.1. Overview of Part

- (1) The following is an overview of this Part.
- (2) This Part provides for the requirements relating to verification engagements.
- (3) There are 3 steps in carrying out a verification engagement:
 - (a) preparing for the engagement (see [Division 4.2](#));
 - (b) planning and performing the engagement (see [Division 4.3](#));
 - (c) reporting on the engagement (see [Division 4.4](#)).
- (4) In a verification engagement, the audit team leader is verifying the matter being audited. The audit team leader will perform procedures agreed to in the verification engagement terms in carrying out the verification engagement.
- (5) The audit team leader prepares for the verification engagement by preparing the verification engagement terms.
- (6) A verification engagement needs to be planned so that it is carried out efficiently, effectively and in compliance with the verification engagement terms mentioned in [section 4.2](#), the GHGR Rules and this Audit Codes of Practice.
- (7) At the end of the verification engagement, the audit team leader must:
 - (a) verify the matter being audited, if appropriate; and
 - (b) provide a report about the procedures performed during the verification engagement and the factual findings arising from the performance of the procedures.

Division 4.2—Requirements relating to preparing for verification engagement

4.2. Verification engagement terms

- (1) Before agreeing to carry out a verification engagement, the audit team leader must prepare the terms of the verification engagement.
- (2) The terms must include the following:
 - (a) the objective of the verification engagement;
 - (b) the matter being audited;
 - (c) the type of Part 6 audit to be carried out;
 - (d) the name and address of the audited body;
 - (e) the provisions of the GHGR resolution or the Carbon Farming Standard resolution or associated provisions that relate to the matter being audited;
 - (f) the period of time in respect of which the matter to be audited is to be audited;
 - (g) the period within which the verification engagement is to be carried out;
 - (h) the responsibilities of the audited body in relation to the verification engagement (for example, providing access to the body's records for the purposes of the verification engagement);
 - (i) the names and contact details of the professional members of the audit team and the audit team leader;
 - (j) an indication of the expertise of the professional members of the audit team and the role the professional members have in the verification engagement;
 - (k) the details of the verification engagement procedures that will be performed in carrying out the verification engagement;
 - (l) a statement as to who will receive a copy of the verification engagement report.

4.3. Verification engagement terms to be agreed

- (1) The audit team leader must ensure that the verification engagement terms are agreed to by:
 - (a) if the Working Body appoints the audit team leader to carry out the verification engagement—the Working Body; or
 - (b) if the audited body appoints the audit team leader to carry out the verification engagement—the audited body.
- (2) The terms must:
 - (a) state if the terms have been agreed to by the audit team leader and the person who appointed the audit team leader to carry out the verification engagement; and
 - (b) be signed by the audit team leader and the person who appointed the audit team leader.
- (3) If the terms are not so agreed and signed, the audit team leader must not carry out the verification engagement and must inform the Working Body in writing accordingly.
- (4) If the terms are amended during the carrying out of the verification engagement, the amendment must:
 - (a) state the amendment and indicate if the amendment has been agreed to by the audit team leader and the person who appointed the audit team leader to carry out the verification engagement; and
 - (b) be signed by the audit team leader and the person who appointed the audit team leader.

Division 4.3—Requirements relating to planning and performing verification engagement

4.4. Planning verification engagement

- (1) After agreeing to the verification engagement terms, the audit team leader must prepare, in writing, a verification engagement plan for the engagement to ensure that the engagement is carried out efficiently and effectively.
- (2) The plan must include the verification engagement terms for the verification engagement.

4.5. Ongoing nature of plan

- (1) In carrying out the verification engagement, the audit team leader must continually review the verification engagement plan and, if the verification engagement procedures deviate from what was originally planned, amend the plan accordingly to reflect the deviation.
- (2) If the changes affect the terms of the engagement, the changes and the amended terms must be mentioned in the verification engagement report.

4.6. Performing verification engagement

In performing the verification engagement, the audit team leader must carry out the procedures agreed upon in the verification engagement terms and use the evidence gathered from performing those procedures:

- (a) to verify the matter being audited, if appropriate; and
- (b) to provide factual findings in the verification engagement report.

Division 4.4—Requirements relating to reporting on verification engagement

4.7. Reporting on verification engagement

- (1) This section provides for the preparation by the audit team leader of a verification engagement report for a verification engagement.
- (2) In preparing the report, the audit team leader must describe the purpose of the procedures performed during the verification engagement in sufficient detail to enable the Working Body to understand the nature, timing and extent of the procedures performed.
- (3) The report must be in writing and, when completed, must be signed and dated by the audit team leader.
- (4) The report must:
 - (a) have a cover sheet containing the information specified in subsection (5); and
 - (b) contain the information specified in [section 4.8](#).
- (5) The cover sheet must contain the following information in respect of the verification engagement:
 - (a) the name of the audited body;
 - (b) the type of Part 6 audit carried out;
 - (c) the date that the terms of engagement were signed as required by [section 4.3](#);
 - (d) the date that the audit team leader signed the verification engagement report;
 - (e) the period of time in respect of which the matter to be audited was audited;
 - (f) if an exemption has been granted under section 6.71 of the GHGR Rules for the audit team leader or a professional member of the audit team—the details of the exemption;
 - (g) if an exemption has been granted under section 6.71 of the GHGR Rules for a conflict of interest situation—the details of the procedures for managing the conflict put in place by the audit team leader so that the Working Body is satisfied that the findings of the verification engagement will not be affected by that conflict;
 - (h) the name and contact details for the person in the audited body who is the contact in respect of the verification engagement;
 - (i) the name and contact details of the audit team leader, and if he or she worked for another person in carrying out the verification engagement, the name, and contact details of that other person;
 - (j) the names and contact details of the professional members of the audit team.

4.8. Contents of verification engagement report

- (1) The verification engagement report must contain the following information:
 - (a) the objective of the verification engagement;
 - (b) the matter being audited;
 - (c) the type of Part 6 audit carried out;
 - (d) the name and address of the audited body;
 - (e) a statement as to whether the audit team leader attests that the verification engagement was carried out in accordance with the verification engagement terms mentioned in [section 4.2](#), the requirements of the GHGR Rules and this Audit Codes of Practice;
 - (f) a statement that the engagement is not an assurance engagement and therefore no opinion is given by the audit team leader;

- (g) details of the verification engagement procedures performed during the verification engagement;
 - (h) details of the findings in relation to the matter being audited and the reasons for the findings;
 - (i) details of aspects of the matter being audited that particularly impacted on the carrying out of the verification engagement;
 - (j) details of any matter, related to the matter being audited, that the audit team leader has found during the carrying out of the verification engagement that he or she believes amount to a contravention of the GHGR Standard or the GHGR Rules, the Carbon Farming Standard resolution or associated provisions.
- (2) Upon completion, the audit team leader must sign and date the verification engagement report.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the Audit Codes of Practice.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Citation history and amendment history—Endnotes 3

Amending standards are annotated in the amendment history.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under the BidCarbon Foundation Governing Document.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

Endnote 2—Abbreviation key

ad = added or inserted
am = amended
amdt = amendment
c = clause(s)
C[x] = Compilation No. x
Ch = Chapter(s)
def = definition(s)
Dict = Dictionary
disallowed = disallowed by the Board of Trustees
Div = Division(s)
ed = editorial change
exp = expires/expired or ceases/ceased to have effect
BFGD = BidCarbon Foundation Governing Document
WR = Written Resolutions
(md) = misdescribed amendment can be given effect
(md not incorp) = misdescribed amendment cannot be given effect
mod = modified/modification
No. = Number(s)
Ord = Ordinance
orig = original
par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
pres = present
prev = previous
(prev...) = previously
Pt = Part(s)
r = rule(s)
reloc = relocated
renum = renumbered
rep = repealed
rs = repealed and substituted
s = section(s)/subsection(s)
Sch = Schedule(s)
Sdiv = Subdivision(s)
SWR = Select Written Resolutions
SR = Statutory Rules
Sub-Ch = Sub-Chapter(s)
SubPt = Subpart(s)
underlining = whole or part not commenced or to be commenced

Endnote 3—Amendment history

Provision affected	How affected