

Dear Sir/Madam

Please accept the following submission regarding the draft Regulations Policy Paper for the National Greenhouse and Energy Reporting System (NGERS):

Section 1.1.3 refers to one of the requirements of external auditors as 'prior experience with audit programs such as those conducted in accordance with International Standards Organisation (ISO) standards, or Australian Auditing or Assurance Standards.'

It was not clear from the consultation session held in Brisbane on 14 February 2008 how stringent this requirement is likely to be. Environmental auditing is a specialised field that requires a particular set of personal attributes (see ISO 19011:2003, section 7.2). Although potentially difficult, it is important that the upcoming legislation and regulations attempt to encourage the appointment of auditors with these attributes.

Furthermore, it is essential that any auditors approved by NGERS have demonstrated experience in the environmental auditing field. I suggest that a minimum level of RABQSA accredited (or equivalent) Principal Environmental Auditor is required before external auditors are approved for participation in the NGERS system. Lower levels of accreditation are possible without significant (or no) auditing experience and use of these inexperienced auditors could lead to audits of relatively poor quality, which could compromise the data quality of the inventory and damage the credibility of the auditing and reporting system.

Best regards

Chaim

Chaim Kolominskas

Senior Environmental Engineer / Climate Change Specialist

Hyder Consulting Pty Ltd

Level 7, 199 Grey St Southbank QLD 4101 Australia

Direct: +61 (0) 7 3337 0082 I Fax: +61 (0) 7 3337 0050

Web: www.hyderconsulting.com

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