

Method specific scope items – Sale of New Appliances (SONA) (Clause 9.3 of the ESS Rule)

Requirement	Audit Procedure	Audit Tier
Evidence of Sale	<ol style="list-style-type: none"> 1. View correspondence between the ACP and each appliance retailer to confirm the evidence of the sale. 2. Confirm processes with retailers for preparing evidence of the sale (ie, sales ledgers / tax invoices) and confirm the evidence has been submitted. 3. Confirm that the retailers act in the capacity of a retailer and not as 'agents', ie, the tax invoices are issued by the retailer and not the product manufacturer. 	1
	Review evidence of the sale and stock records for the appliances for each retailer.	2
Equipment requirements	<ol style="list-style-type: none"> 1. Confirm that the correct deemed values have been assigned by reference to the Minimum Energy Performance Standards (MEPS) database and Schedule B of the ESS Rule. 2. Confirm that the appliances meet the Equipment Requirements specified in Schedule B of the ESS Rule. 	1

Purchaser	<ol style="list-style-type: none"> 1. Check that the purchaser is the person who purchased or leased the goods or services that enable the relevant energy savings to be made. The purchaser cannot be: <ol style="list-style-type: none"> a. a person who is an ACP that is not the owner, occupier or operator of the site,¹ and b. a person who purchases the goods or services for the purpose of reselling them, unless the resale will be an inclusion in a contract for the sale of land, or the sale of a lot in a strata scheme. 2. Confirm that each item was delivered to an Address, or was sold to a Purchaser with an Address recorded by the Appliance Retailer. 3. Check the Address is in NSW. 4. Check processes for: <ol style="list-style-type: none"> a. duplicate checking b. Address checking, and c. internal audits of retailer(s). 5. Check that for all implementations the ABN of the Appliance Retailer is entered in the Implementation Data Sheet. 	1
Return of appliances	Assess processes for addressing the return of appliances after sale, and sales of multiple appliances to an energy saver including identifying the number of returned appliances which have not been offset by another appliance purchase.	1
Application of Regional Network Factor	For implementations after 15 April 2016, check that the correct Regional Network Factor has been used in accordance with Table A24 of the ESS Rule.	1

¹ ACPs that are the nominated energy saver will typically fall under this category and be precluded from being the purchaser.

Specific issues to be checked for versions of the ESS Rule

Rule date	Issues
ESS Rule effective from 30 March 2020	<ul style="list-style-type: none">▼ Clause 11.11: General transitional arrangements apply if the implementation date of a project is on or before 29 March 2020.– Clause 11.14: Specific transitional arrangements apply to clause 9.3, which includes a reference to Schedule B, if the implementation date of a project is on or before 14 August 2020 and an application to register Energy Savings Certificates is made on or before 30 June 2021.▼ Changes have been made to all activity definitions in Schedule B and include:<ul style="list-style-type: none">– Name of Activity (affecting activity definition B5): expand activity definition B5 to refrigerators with more than two doors.– Equipment Requirements (affecting activity definitions B5 and B7)– Equipment Electricity Savings (affecting all activity definitions): change to the appliance capacity bands and savings factors