DSW submission form – ACP Audits

# About this form

This form is used by Accredited Certificate Providers (**ACPs**) and lead auditors (**Auditors**) to submit a Detailed Scope of Works (**DSW**). The DSW is for an audit of the creation, or proposed creation, of certificates by an ACP under either:

* the Energy Savings Scheme (**ESS**) OR
* the Peak Demand Reduction Scheme (**PDRS**)

but **not both** together. Auditors may conduct **concurrent audits** of accreditations under each scheme where there are activities at sites that are treated as an implementation under both the ESS and the Reducing Demand Using Efficiency (**RDUE**) sub-method of the PDRS (**dual implementations**).

This form, and all other associated documents, are available on the [Energy Sustainability Schemes website](https://www.energysustainabilityschemes.nsw.gov.au).

All applicable fields must be completed as indicated on this form. If any required fields (or attachments) are incomplete or contain invalid data types, IPART may request further information and/or re-submission. Once the DSW is finalised, IPART will advise the Auditor they can proceed with the audit. **The DSW is not approved until IPART advises the Auditor in writing**. This may include notification via The Energy Security Safeguard Application (**TESSA**).

## Document control

|  |  |  |
| --- | --- | --- |
| Version number | Change description | Date published |
| V1.0 | Initial release of DSW submission form | April 2019 |
| V2.0 | * Addition of method specific checks for PIAM * Addition of method specific checks for Public Lighting * Improvement for usability * Clarification of requirements | November 2019 |
| V2.1 | Inclusion of method specific scope items for ESS Rule commencing 30 March 2020 | March 2020 |
| V3.0 | Revised to improve readability and reflect process changes made following the introduction of TESSA and the Peak Demand Reduction Scheme | September 2022 |
| V3.1 | Minor updates to reflect language in ESS Rule amendment | April 2023 |
| V3.2 | * Clarifies that ESS audits are separate to PDRS audits and that DSWs for each must be submitted separately * Increases the number of fields for PRC vintages * Removes obsolete note regarding pending commencement of PDRS, and * Clarifies that Deed Polls are not required for audits commenced from 1 August 2023 or from an earlier date where IPART has agreed in writing with the auditor to commence the amended audit panel agreement at an earlier date. | July 2023 |

## Key terms and icons

Acronyms and key terms referred to in this form are set out in Appendix A.

### Icons

|  |  |
| --- | --- |
|  | Indicates important information to assist you with completing this form. |
|  | Indicates an instruction for completing this form. |
| 0. | Indicates a document or supporting evidence to be provided with the application. |

# How to complete and submit this form

## Step 1

The ACP completes Part A of this form and uploads it to TESSA with the List of Sites (for pre-registration audits only) This is available on the [Energy Sustainability Schemes website](https://www.energysustainabilityschemes.nsw.gov.au). After the ACP submits Part A of the draft DSW submission form and any associated documents, TESSA will forward the form and documents to the nominated Auditor.

## Step 2

The Auditor completes and signs Part B of the DSW and uploads it to TESSA with the proposed sampling plan. For pre-registration audits, the sampling plan is included in the List of Sites. For post registration audits, Auditors should export the implementation data, that is the subject of the audit, into an excel file and nominate which sites are subject to each tier of sampling.

## Step 3

The Auditor uploads the DSW submission form, List of Sites (if applicable), sampling plan, Deed Poll, and proof of Signatory Authority (if applicable) in TESSA. A Deed Poll is not required for audits commenced from 1 August 2023 under the amended audit panel agreement or from an earlier date where IPART has agreed in writing for the auditor to commence the amended audit panel agreement at that earlier date.

Part A: ACP information

* The ACP completes Part A

# Accreditation information

|  |  |
| --- | --- |
| ACP (company) name: | Type name. |
| Accreditation name: | Type details. |
| ESS or PDRS audit? | Type details. |

#### Relevant Accreditation Notices

|  |  |
| --- | --- |
| Issue Number | Accreditation Notice date |
| Insert number. | Click date |
| Insert number. | Click date |
| Insert number. | Click date |
| Insert number. | Click date |

# Certificates

* Provide the number of
  + - Energy Savings Certificates (**ESCs**) OR
    - Peak Reduction Certificates (**PRCs**)

but not both (separate DSWs must be lodged for the separate schemes), that are registered or proposed to be registered.

* For the implementation period, provide the earliest date of the implementation to the latest date of the implementation.
* For post registration audits, all certificates within the certificate registration period should be included in the audit scope.
* An activity that is an Implementation under the ESS may also be an Implementation under the RDUE sub-method of the PDRS. If an ACP is accredited under both schemes, they may create certificates for both Implementations (**dual implementations**). Please advise below whether you are lodging a DSW for a **concurrent audit** of dual implementations that correspond with this DSW.

|  |  |
| --- | --- |
| Total number of ESCs to be audited: | Insert number. |
| Total number of PRCs to be audited: | Insert number. |

#### ESCs by vintage

|  |  |  |
| --- | --- | --- |
| ESCs | Vintage | Number of certificates |
|  | Insert vintage. | Insert number. |
|  | Insert vintage. | Insert number. |
|  | Insert vintage. | Insert number. |
| ESC implementation period: | Click start date | Click start date |
| ESC registration period: | Click end date | Click end date |
| Number of sites: | Insert number. |

#### PRCs by vintage

|  |  |  |
| --- | --- | --- |
| Type of Certificate: | Vintage | Number of certificates |
|  | Insert vintage. | Insert number. |
|  | Insert vintage. | Insert number. |
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|  | Insert vintage. | Insert number. |
|  | Insert vintage. | Insert number. |
|  | Insert vintage. | Insert number. |
| Implementation period: | Click start date | Click start date |
| Certificate registration period: | Click end date | Click end date |
| Number of sites: | Insert number. | |

#### Dual implementations

|  |  |
| --- | --- |
| Are any implementations in this audit dual implementations? | Type details. |
| For dual implementations, are all certificates (ESCs and PRCs) that are created or proposed to be created included in this audit? | Type details. |
| If not, list the ACP implementation identifiers for dual implementations that will be the subject of a separate ESC or PRC audit, as applicable: | Type details. |

# List of Sites for pre-registration audits

* All certificate registrations included in a pre-registration audit must be listed in the List of Sites (excel file), available on the [Energy Sustainability Schemes website](https://www.energysustainabilityschemes.nsw.gov.au/).
* Download the List of Sites (excel file) and follow the instructions in the spreadsheet.

# List of sites for post-registration audits

* There is no List of Sites document for post-registration audits. This is because the information is already contained in TESSA.
* ACPs should select the list of implementations to be audited in TESSA.

# Declaration by authorised signatory of ACP

* Sections 61 and 130 of Schedule 4A to the *Electricity Supply Act 1995* imposes a maximum penalty of $11,000 and/or imprisonment of six (6) months for knowingly providing false or misleading information to the Scheme Administrator.
* Sections 41 and 114 of Schedule 4A to the *Electricity Supply Act 1995* imposes a maximum penalty of $220,000 for failure to comply with a condition of accreditation and may additionally result in the suspension or cancellation of the ACP’s accreditation under the *Electricity Supply (General) Regulation 2014*.
* Proof of Signatory authority (if applicable)
* If you have not previously submitted written proof that you are an authorised signatory of the ACP named above, or the director(s)/ company secretary have changed since the last time that you have submitted proof of your Signatory Authority, you must provide the Auditor with a document which clearly shows the delegation. The Auditor must submit the delegation with the DSW.

### I hereby declare:

* I am an authorised signatory of the ACP named in section 1 of Part A above, and I have provided IPART with written proof of my authority to sign.
* The information contained in this form and documents submitted with this form are complete, true and correct and not misleading by inclusion or omission.
* I am aware there are penalties for providing false or misleading information to IPART as Scheme Administrator of the Energy Savings Scheme and Peak Demand Reduction Scheme.
* The ACP named in section 1 of Part A above will ensure an employee of the ACP, with full site access and knowledge of the implementation of the recognised activity, is available to accompany the Auditor or the audit team on any site visits required by the Auditor.
* The ACP will take all reasonable steps to ensure a site representative (such as the Purchaser or a representative of the Purchaser) is available to accompany the Auditor or the audit team on any site visits required by the Auditor.
* The ACP named in section 1 of Part A will comply with all requests from the Auditor or audit team for documents and information.

Signed by or on behalf of the ACP:

|  |  |
| --- | --- |
| Signature of authorised signatory: |  |
| Full name of signatory: | Type name. |
| Position/Title of signatory: | Type details. |
| Date signed: | Click date |

Part B

* The Auditor completes Part B

# Auditor information and resourcing

* The Audit Services Panel Member is the auditing company
* The Lead Auditor is the person named in the Audit Services Panel Agreement.

|  |  |
| --- | --- |
| Audit Services Panel Member: | Type name. |
| Lead Auditor: | Type name. |

## Additional audit personnel

* Team members should have experience relevant to the method they are auditing.[[1]](#footnote-1) A combination of education, training and professional experience will satisfy this requirement.
* Any additions or changes to key personnel or deviations from the DSW must be notified and accepted by us prior to conducting work.

|  |  |
| --- | --- |
| Audit Team: | Type name. |
|  | <Provide a brief summary of the knowledge and/or experience of the audit team MAXIMUM 200 words >  Type details. |
| Peer reviewer: |  |
|  | <Provide a brief summary of the knowledge and/or experience of the peer reviewer MAXIMUM 200 words >  Type details. |
| Other key personnel: | Type name. |
|  | <Provide a brief summary of the knowledge and/or experience of other key personnel MAXIMUM 200 words >  Type details. |

# Audit scope

* Appendix A lists the audit procedures related to each scope item.
* Method specific audit procedures are published on the [Energy Sustainability Schemes website](https://www.energysustainabilityschemes.nsw.gov.au) and do not need to be appended to this document. The method specific audit procedures list the requirements to be verified and the typical checks to be carried out during the audit to form an opinion on the audit scope items.
* Where applicable, audit procedures must be carried out in accordance with the assigned Tier.
* For audits that do not include a sampling regime, the Auditor will usually review all information. However, if the proposed audit includes many sites, and a sampling regime is proposed, the Standard Audit Scope Items may become a tiered review. For more information about audit sampling and how to determine a sample size for the 3 tiers, refer to the ACP Audit Guide.
* If you choose ‘Other’ in the drop-down menu for method specific audit procedures, download the template from the [Energy Sustainability Schemes website](https://www.energysustainabilityschemes.nsw.gov.au) and define your own method specific checks. Your method specific checks need to be appended to this document and uploaded to TESSA.

|  |  |
| --- | --- |
| Scope items: | The scope items included in this audit are listed in Appendix A. |
| Method specific audit procedures: | Method specific requirements will be tested as published on the [Energy Sustainability Schemes website](https://www.energysustainabilityschemes.nsw.gov.au) in the following method specific scope item(s): Choose a method.  Insert other method – Type details. |
|  |  |
| Has there been an ESS and/or PDRS Rule change during the implementation period? | Type details. |
|  |  |
| If so, list the version(s) of the Method specific scope item applicable for the relevant date ranges: | Type details. |

# Audit standard

* More information on audit standards can be found in the ACP Audit Guide.
* If you select 'Other' and prefer to use a standard different from the ones specified, you must contact us before uploading the DSW in TESSA for review.

#### Audit standard applied in this audit

|  |  |
| --- | --- |
| ASAE 3000  Assurance Engagements Other than Audits or Reviews of Historical Financial Information |  |
| ASAE 3100  Compliance Engagements |  |
| Other: Type details. |  |

# Audit plan

* We understand this can change.

|  |  |  |  |
| --- | --- | --- | --- |
|  | Audit Phase: | Timeframe | Audit team resources |
| 1 | Plan | Anticipated DSW approval:  Click indicative date | Type name. |
| 2 | Perform | Anticipated start date of document review and site visit(s), if applicable:  Click indicative date | Type name. |
| 3 | Review and report | Anticipated submission date of draft report to IPART  Click indicative date | Type name. |

# Audit fee

## Audit commissioned by ACP

|  |  |  |
| --- | --- | --- |
| Activity | Audit personnel (hours) | Fee |
| Audit planning: | Enter name(s) of personnel. Insert hours. | $ Insert amount. |
| Performing the audit: | Enter name(s) of personnel. Insert hours. | $ Insert amount. |
| Reporting: | Enter name(s) of personnel. Insert hours. | $ Insert amount. |
| Expenses: |  | $ Insert amount. |
| Total Fee (excluding GST): |  | $ Insert amount. |

# Declaration by Auditor

* Sections 61 and 130 of the *Electricity Supply Act 1995* imposes a maximum penalty of $11,000 and/or six (6) months imprisonment for knowingly providing false or misleading information to the Scheme Administrator.
* Executed Deed Poll, List of Sites, Sampling Plan (if applicable), Proof of Signatory Authority for the person signing Part A and the person(s) executing the Deed Poll (if applicable)
* The Deed Poll needs to
  + be executed by persons with proper signatory authority (typically an officer of the company)
  + include the completed Annexure (name, services, contract date)
  + detail the audit period and/or batch numbers of certificates to be audited (Item 2 “Services” of the Annexure of the Deed Poll)

A Deed Poll is not required for audits commenced from 1 August 2023 under the amended audit panel agreement or from an earlier date where IPART has agreed in writing for the auditor to commence the amended audit panel agreement at that earlier date.

### I hereby declare:

* I am a Lead Auditor of the Audit Services Panel Member of the NSW Energy Sustainability Schemes.
* The Audit Services Panel Member named in section 1 of Part B above will conduct the audit services to provide reasonable assurance over the certificate creation or proposed certificate creation specified in Part A of this DSW submission form and the List of Sites (if applicable).
* The information contained in this form is complete, true and correct and not misleading by inclusion or omission.
* I am aware there are penalties for providing false or misleading information to IPART as Scheme Administrator of the Energy Savings Scheme and Peak Demand Reduction Scheme.
* I, as the Lead Auditor, will discuss the findings with the Scheme Administrator at appropriate points during the audit (refer to the ACP Audit Guide) and at the Scheme Administrator’s request.
* I confirm the audit services will be undertaken in accordance with the Audit Services Panel Agreement. In particular, the Audit Services Panel Member specified in section 1 has the required insurance to conduct the audit services.
* I have read and understood the ACP Audit Guide regarding any conflict of interest matters, and confirm the Audit Services Panel Member specified in section 1:
  + is not aware of any actual or potential conflicts of interest in undertaking this audit, or
  + has discussed any potential or actual conflicts of interest identified with IPART prior to the submission of this form and IPART has determined there is no conflict of interest or otherwise provided its written consent to the Audit Services Panel Member to proceed with the audit.
* The audit report will be prepared in accordance with the ACP Audit Guide.
* The audit report will include revised figures for the total energy savings or peak reduction capacity and number of eligible certificates if, in the Auditor’s opinion, the energy savings or peak reduction capacity or total number of certificates created or proposed to be created have not been calculated in accordance with the scheme requirements.
* The Audit Services Panel Member specified in section 1 has not shared the list of sites to be sampled with the ACP prior to IPART approval for audit commencement.

### Signed by the Lead Auditor as a member of the Audit Services Panel:

|  |  |
| --- | --- |
| Signature of Lead Auditor |  |
| Full name of Lead Auditor | Type name. |
| Date signed | Click date |

###### ESS and PDRS Audit Scope Items

* 1. Scope Item 1: Eligibility

|  |  |  |
| --- | --- | --- |
| Requirement | Audit Procedure | Audit Tier |
| The ACP is accredited under the ESS and/or PDRS (as applicable) | * Confirm the ACP is accredited for the recognised activity. * Confirm the ACP’s accreditation date for the activity is prior to the Implementation Date of the activity, as defined for the activity in the respective Rule. | N/A  1 |
| Production, service or safety levels have not been reduced | * Confirm the Recognised Activity does not result in permanently reduced production, service or safety levels (refer to method specific checks). | Subset of Tier 2 |
| The Recognised Activity has been implemented in NSW | * Confirm the activity has been implemented at a site in NSW and for PDRS activities that the site is connected to the electricity network within NSW. | 1 |
| EUE has not been refurbished, re-used or re-sold | * Confirm that where End-User Equipment has been replaced or removed, it hasn’t been refurbished, re-used or re-sold and has been disposed of legally. | 1 |
| Nomination as Energy Saver and/or Capacity Holder (as applicable) | * If the ACP is operating as a nominated Energy Saver or nominated Capacity Holder:   + Confirm the ACP was nominated by the original energy saver or capacity holder before the Implementation Date.   + Confirm the validity of Nomination Forms (or a sample as appropriate). * If the ACP is operating as the deemed Capacity Holder under the PDRS:   + Confirm that the activity is also an activity under the ESS   + The Implementation Date of the activity (as defined in the ESS) is on or after 1 April 2022 and on or before the first anniversary of the PDRS Rule   + The deemed Capacity Holder is also the Energy Saver under the ESS as at the Implementation Date of the ESS activity, and   + The deemed Capacity Holder is accredited in respect of the PDRS activity on or before the first anniversary of the PDRS Rule. | 1 |
| Additional audit tasks | <Insert additional tasks specific to the audit if required> |  |

* 1. Scope Item 2: Calculation and certificate creation

|  |  |  |
| --- | --- | --- |
| Requirement | Audit Procedure | Audit Tier |
| Energy savings or peak demand reduction capacity and the number of certificates created (registered or proposed to be registered) for the period covered by the audit have been calculated in accordance with:   * the Electricity Supply Act 1995 * the Electricity Supply (General) Regulation 2014 * the relevant Rule * the Accreditation Conditions of the ACP’s accreditation. | * Review the energy savings or peak demand reduction capacity calculations, testing the validity of source data and any assumptions used to support the creation of certificates. * For post registration audits, check the Registry of Certificates to confirm any certificates registered are consistent with the audited eligible certificates (if applicable). * Check the energy savings or peak demand reduction capacity calculations against the version of the relevant Rule applicable at the time of the implementation of the activity. * Confirm that each certificate or proposed certificate has been allocated the correct vintage year. | 1 |
| Additional audit tasks | <Insert additional tasks specific to the audit if required> |  |

* 1. Scope Item 3: Accreditation conditions

|  |  |  |
| --- | --- | --- |
| Requirement | Audit Procedure | Audit Tier |
| Compliance with Conditions of Accreditation | * Review the ACP’s compliance with its conditions of accreditation, in particular:   + compliance with any special/additional conditions contained in the Accreditation Notice   + compliance with the insurance requirements   + compliance with conditions related to customer engagement and the ACP’s representatives   + compliance with notification obligations | N/A |
| For activities under the:   * Home Energy Efficiency Retrofits method (Clause 9.8 of the ESS Rule), and * Clause 7.2.1 of the Reducing Demand Using Efficiency method | Review the ACP’s compliance with the adequacy of its risk management processes and internal audit procedures to effectively review and monitor whether the RESA/RPA is implemented in compliance with its requirements. | N/A |
| For activities under the Home Energy Efficiency Retrofits method (Clause 9.8 of the ESS Rule) | Check whether the ACP has met any additional reporting requirements under its accreditation notice (e.g., submission of monthly implementation data sheets). | N/A |
| Additional audit tasks | <Insert additional tasks specific to the audit if required> |  |

* 1. Scope Item 4: Implementation of previous recommendations

|  |  |  |
| --- | --- | --- |
| Requirement | Audit Procedure | Audit Tier |
| Implementation of previous recommendations | Provide an opinion on whether the ACP has addressed outstanding recommendation(s) from previous audit reports:   * Review the outstanding recommendations and the actions taken by the ACP to address the recommendation. * Check that any new procedures have been documented and are operational. | N/A |
| Additional audit tasks | <Insert additional tasks specific to the audit if required> |  |

* 1. Scope Item 5: Record keeping arrangements
* Note for record keeping audits, the Auditor will only provide an opinion on record keeping arrangements.

|  |  |  |
| --- | --- | --- |
| Requirement | Audit Procedure | Audit Tier |
| Provide an opinion on whether the ACP’s record keeping arrangements:   * comply with the Regulation * are consistent with the Scheme Administrator’s record keeping requirements * are adequate to support the creation of the certificates within the scope of this audit, and * are adequate to demonstrate the ACP’s ability to achieve ongoing compliance with the legislation and its Accreditation Notice to properly create certificates. | * Review the business model, project plan and Recognised Activity implementation and management processes. * Review information systems, design and operation of internal system controls. * Review quality assurance procedures and other related control mechanisms and processes. * Conduct a site visit to administrative offices to discuss the accreditation and hold interviews with personnel relating to systems, procedures, controls and quality assurance activities (if applicable). | N/A |
| Additional audit tasks | <Insert additional tasks specific to the audit if required> |  |

* 1. Scope Item 6: Additional scope items

|  |  |
| --- | --- |
| Requirement | Audit Procedure |
| Additional audit tasks | <Insert additional tasks specific to the audit if required> |

###### Acronyms and key terms

Capitalised terms in this form have the meaning given in the relevant legislation, as amended from time to time, unless the terms are separately defined below.

| Acronym/key term |  |
| --- | --- |
| **ACP** | Accredited Certificate Provider |
| **Auditor** | The lead auditor who is an appointed lead auditor as specified in the Audit Services Panel Agreement |
| **ACP Audit Guide** | The guideline published on the Energy Sustainability Schemes website as updated from time to time |
| **Audit Services Panel** | A panel managed by IPART that includes suitably qualified and experienced auditors |
| **Audit Services Panel Agreement** | An agreement between IPART and the Audit Services Panel Member |
| **Audit Services Panel Member** | A person who has been nominated by IPART to join the Audit Services Panel and who has entered into an Audit Services Panel Agreement with IPART |
| **Capacity Holder** | The person with the right to the capacity to reduce peak demand (e.g., the property owner) and defined in the PDRS Rule for each Activity Definition |
| **Certificate** | An ESC or PRC |
| **Deed Poll** | A Deed Poll for the relevant scheme in the form set out in Schedule 5 of the Audit Services Panel Agreement and separately available on the [Energy Sustainability Schemes website](https://www.energysustainabilityschemes.nsw.gov.au) that clarifies IPART’s rights and responsibilities relating to the audit. Executed Deed Polls need to be submitted to IPART along with the DSW. From 1 August 2023 ACPs will indemnify IPART via their contracts with auditors in lieu of the Deed Poll. |
| **DSW** | Relevant Detailed Scope of Works for an audit of the creation, or proposed creation, of certificates by an ACP |
| **Energy Saver** | The person who has the right to create ESCs for energy savings arising from an implementation of a RESA at a site, as defined in the relevant calculation method of the ESS Rule |
| **ESC** | One Energy Savings Certificate represents one notional MWh of energy savings |
| **ESS** | The NSW Energy Savings Scheme |
| **ESS Rule** | The *Energy Savings Scheme Rule of 2009* (NSW), which may be amended from time to time |
| **IPART** | The Independent Pricing and Regulatory Tribunal |
| **PDRS** | The NSW Peak Demand Reduction Scheme |
| **PDRS Rule** | The *Peak Demand Reduction Scheme Rule of 2022* (NSW), which may be amended from time to time |
| **PRC** | One Peak Reduction Certificate represents 0.1 kilowatt of peak demand reduction capacity averaged over one hour on 6 hours of one day of the compliance period (i.e. between 2.30pm and 8.30pm AEST) |
| **Recognised Activity** | Recognised Energy Savings Activity or Recognised Peak Activity |
| **Signatory Authority** | A person with the legal authority to sign on behalf of the ACP. |

1. Note that for audits in relation to the Project Impact Assessment with Measurement and Verification method under the Energy Savings Scheme, the Auditor or the audit team will be required to have specific measurement and verification (M&V) skills and be approved separately by IPART as an M&V auditor. [↑](#footnote-ref-1)