

From: [Bill Stinson](#)
To: [Do-Not-Reply IPCN Submissions Mailbox](#)
Subject: SSD-9679 - Hills of Gold Wind Project - Additional Submissions - Objection
Date: Sunday, 7 July 2024 10:44:56 PM
Attachments: [EPBC - Independent-audit-report-guidelines-2019.pdf](#)
[240707 - HOG Current and Historical Company Extract.pdf](#)
[24070 - Hills of Gold Wind Farms Holding.pdf](#)
[240707 - Relational Company Extract.pdf](#)

Attention: Commissioner Sykes

Response to Recommended Conditions

Blasting B12. Blasting may only be carried out on site between 9 am and 5 pm Monday to Friday and between 9 am to 1 pm on Saturday. No blasting is allowed on Sundays or NSW public holidays. The Applicant must ensure that any blasting carried out on site does not exceed the criteria in Table 2. Table 2: Blasting Criteria Location Airblast overpressure (dB(Lin Peak) Ground vibration (mm/s) Allowable exceedance Any non associated residence 120 10 0% 115 5 5% of the total number of blasts or events over a rolling period of 12 months.

-

Objection: I object to the environmental destruction caused to Australia's unique flora and fauna as starkly shown in Steven Nowakowski's expose in Transition to Extinction <https://youtu.be/QLUH4wqjNm8>

Biodiversity Management Plan B27. Prior to carrying out any development that could impact biodiversity values, unless the Planning Secretary agrees otherwise, the Proponent must prepare a Biodiversity Management Plan for the development to the satisfaction of the Planning Secretary. This plan must: (a) be prepared by a suitably qualified and experienced biodiversity expert/s in consultation with BCS, NPWS and DCCEEW;

Objection: I object to the construction of the Clause whereby the reference is to 'a suitably qualified and experienced biodiversity expert/s'. The Clause should refer to the Australian Government Department of Environment and Energy 'Independent Audit and Audit Report Guidelines' (copy attached) which requires auditors to be **independent**. This is a Controlled Action reference EBPC 2019/8535.

DECOMMISSIONING AND REHABILITATION - Rehabilitation Objectives – Decommissioning B49

Objection: There must be a requirement to provide a Rehabilitation Bond to cover the cost of decommissioning and rehabilitation of the project site at the end of the operational life of the facility. Similar to the requirement that when a Mining Licence is issued a Rehabilitation Bond is required.

The Applicant, Hills of Gold Wind Farm Pty Ltd, registered on 13 July 2010, is an Australian Proprietary Company, registered with the Australian Securities and Investment Commission in NSW. The Company is limited by shares. It is a private company with an Ordinary Class share structure with 780 shares issued.

Hills of Gold Wind Farm Holdings Pty Ltd, registered on 8 October 2020, is an Australian Proprietary Company, registered with the Australian Securities and Investment Commission in Victoria . It is the beneficial owner of 780 fully paid shares in Hills of Gold Wind Farm Pty Ltd. The Ultimate Holding Company of Hills of Gold Wind Farm Holdings Pty Ltd is Engie SA a French-based multinational energy company.

Mining companies in NSW are required to pay a rehabilitation bond prior to the issue of a mining licence. This is to ensure that there are funds available for rehabilitation of the mine site at end of life if the mining company goes into liquidation. The Applicant, Hills of Gold Wind Farm Pty Ltd, could be liquidated prior to the end of life of the project with the beneficial owner, Hills of Gold Wind Farm Holdings Pty Ltd having received, through dividends, all income earned by Hills of Gold Wind Farm Pty Ltd during the life the project.

The beneficial owner of Hills of Gold Wind Farm Pty Ltd, Pty Ltd, Hills of Gold Wind Farm Holdings Pty Ltd, as a condition of approval of this application, should be required to pay a Rehabilitation Bond. The amount of the Bond should be determined by an independent registered quantity surveyor or such other competent valuer, to be nominated by the Independent Planning Panel. This is to ensure that funds are available for the decommissioning of the wind project infrastructure which is then disposed of in accordance with the requirements of the NSW Environmental Protection Agency. Then the land is to be fully restored to its pre-existing condition.

This expanded condition to pay a Rehabilitation bond would protect landowners, ratepayers and taxpayers in the event of the liquidation of Hills of Gold Wind Farm Pty Ltd. It is unreasonable that the ultimate owner of Hills of Gold Wind Farm Holdings Pty Ltd, the French Company, Engie SA, should have the opportunity to avoid the obligation imposed by Condition B49 on Hills of Gold Wind Farm Pty Ltd.

Currently, there is no incentive for the Hills of Gold Wind Farm Pty Ltd or its beneficial owner, Hills of Gold Wind Farm Holding Pty Ltd and ultimate owner, Engie SA, to comply with Condition B49. There are many abandoned solar and wind projects in the USA and Europe where entities have gone into liquidation and left the landowner to decommission, remove the infrastructure and rehabilitate the property.

I suggest to the Commission that this is not an unreasonable request considering that the Decommissioning and Rehabilitation will cost millions of dollars. Industry estimates currently being \$600,000 to dismantle each wind turbine.

Thank you for allowing me to present this submission.

Yours faithfully,
Bill Stinson



ASIC

Australian Securities & Investments Commission

Current & Historical Company Extract

Name: HILLS OF GOLD WIND FARM HOLDINGS PTY LTD

ACN: 644 945 380

Date/Time: 07 July 2024 AEST 05:36:24 PM

This extract contains information derived from the Australian Securities and Investments Commission's (ASIC) database under section 1274A of the Corporations Act 2001.

Please advise ASIC of any error or omission which you may identify.

EXTRACT

Organisation Details	Document Number
Current Organisation Details	
Name:	HILLS OF GOLD WIND FARM HOLDINGS PTY LTD 1ESZ31760
ACN:	644 945 380
ABN:	18644945380
Registered in:	Victoria
Registration date:	08/10/2020
Next review date:	01/03/2025
Name start date:	08/10/2020
Status:	Registered
Company type:	Australian Proprietary Company
Class:	Limited By Shares
Subclass:	Proprietary Company

Address Details	Document Number
Current	
Registered address:	Level 23, 2 Southbank Boulevard, SOUTHBANK VIC 3006 5EGN03810
Start date:	18/08/2022
Principal Place Of Business address:	Level 23, 2 Southbank Boulevard, SOUTHBANK VIC 3006 5EGN03810
Start date:	08/08/2022
Historical	
Registered address:	'Rialto South Tower' Level 33, 525 Collins Street, MELBOURNE VIC 3000 1ESZ31760
Start date:	08/10/2020
Cease date:	17/08/2022
Principal Place Of Business address:	'Rialto South Tower' Level 33, 525 Collins Street, MELBOURNE VIC 3000 1ESZ31760
Start date:	08/10/2020
Cease date:	07/08/2022

Contact Address	
Section 146A of the Corporations Act 2001 states 'A contact address is the address to which communications and notices are sent from ASIC to the company'.	
Current	
Address:	Level 23, 2 Southbank Boulevard, SOUTHBANK VIC 3006
Start date:	08/10/2020

Officeholders and Other Roles	Document Number
Director	
Name:	HENDRIK DE BUYSERIE 3EQH48210
Address:	'1604', 90 Lorimer Street, DOCKLANDS VIC 3008
Born:	29/11/1970, GENT, BELGIUM
Appointment date:	14/11/2022

Secretary	
Name: LAWRENCE KIM	1ESZ31760
Address: 25 Summerhill Avenue, MALVERN EAST VIC 3145	
Born: 04/10/1978, KUALA LUMPUR, MALAYSIA	
Appointment date: 08/10/2020	
Previous Director	
Name: HIDESHI SAHARA	5EDH78756
Address: 1 Freshwater Place, SOUTHBANK VIC 3006	
Born: 09/07/1964, TOKYO, JAPAN	
Appointment date: 18/03/2021	
Cease date: 01/12/2023	
Name: LAWRENCE KIM	3EOG58558
Address: 25 Summerhill Avenue, MALVERN EAST VIC 3145	
Born: 04/10/1978, KUALA LUMPUR, MALAYSIA	
Appointment date: 14/11/2022	
Cease date: 20/02/2023	
Name: ANDREW HYLAND	5EGE38532
Address: 16 Bennett Street, ALPHINGTON VIC 3078	
Born: 20/09/1976, MELBOURNE, VIC	
Appointment date: 24/05/2022	
Cease date: 14/11/2022	
Name: AUGUSTIN MARIE LUC HONORAT	1ESZ31760
Address: 65 Snowden Avenue, CAULFIELD VIC 3162	
Born: 01/07/1977, PARIS, FRANCE	
Appointment date: 08/10/2020	
Cease date: 24/05/2022	
Name: MASAO OMURA	1ESZ31760
Address: Unit 4601, 7 Riverside Quay, SOUTHBANK VIC 3006	
Born: 10/03/1959, TOKYO, JAPAN	
Appointment date: 08/10/2020	
Cease date: 31/12/2020	
Ultimate Holding Company	
Name: ENGIE S.A.	1ESZ31760
Org No.: 644 945 399	

Share Information					
Share Structure					
Class	Description	Number issued	Total amount paid	Total amount unpaid	Document number
ORD	ORDINARY SHARES	2	2.00	0.00	1ESZ31760
Members					
<p>Note: For each class of shares issued by a proprietary company, ASIC records the details of the top twenty members of the class (based on shareholdings). The details of any other members holding the same number of shares as the twentieth ranked member will also be recorded by ASIC on the database. Where available, historical records show that a member has ceased to be ranked amongst the top twenty members. This may, but does not necessarily mean, that they have ceased to be a member of the company.</p>					

Name: INTERNATIONAL POWER (AUSTRALIA) HOLDINGS 2 PTY LIMITED
 ACN: 105 041 307
 Address: Level 23, 2 Southbank Boulevard, SOUTHBANK VIC 3006

Class	Number held	Beneficially held	Paid	Document number
ORD	2	yes	FULLY	5EGN03810

Documents

Note: Where no Date Processed is shown, the document in question has not been processed. In these instances care should be taken in using information that may be updated by the document when it is processed. Where the Date Processed is shown but there is a zero under No Pages, the document has been processed but a copy is not yet available.

Date received	Form type	Date processed	Number of pages	Effective date	Document number
08/10/2020	201C Application For Registration As A Proprietary Company	08/10/2020	3	08/10/2020	1ESZ31760
11/01/2021	484E Change To Company Details Appointment Or Cessation Of A Company Officeholder	11/01/2021	2	04/01/2021	5ECR94515
25/03/2021	484E Change To Company Details Appointment Or Cessation Of A Company Officeholder	25/03/2021	2	23/03/2021	5EDH78756
26/05/2022	484E Change To Company Details Appointment Or Cessation Of A Company Officeholder	26/05/2022	2	24/05/2022	5EGE38532
11/08/2022	484 Change To Company Details 484B Change Of Registered Address 484C Change Of Principal Place Of Business (Address) 484A2 Change Member Name Or Address	11/08/2022	2	10/08/2022	5EGN03810
01/09/2022	488N Application To Change Review Date Of An Entity Synchronise Review Date By Office Holder - No Fee	06/10/2022	4	01/09/2022	031618241
22/11/2022	484E Change To Company Details Appointment Or Cessation Of A Company	22/11/2022	3	15/11/2022	3EOG58558

	Officeholder				
20/12/2022	484A1 Change To Company Details Change Officeholder Name Or Address	20/12/2022	2	19/12/2022	3EQH48210
27/02/2023	484E Change To Company Details Appointment Or Cessation Of A Company Officeholder	27/02/2023	2	21/02/2023	3EVI61693
08/12/2023	484E Change To Company Details Appointment Or Cessation Of A Company Officeholder	08/12/2023	2	06/12/2023	6ESP41399

End of Extract of 4 Pages



ASIC

Australian Securities & Investments Commission

Current & Historical Company Extract

Name: HILLS OF GOLD WIND FARM PTY LIMITED

ACN: 145 173 324

Date/Time: 07 July 2024 AEST 05:28:55 PM

This extract contains information derived from the Australian Securities and Investments Commission's (ASIC) database under section 1274A of the Corporations Act 2001.

Please advise ASIC of any error or omission which you may identify.

EXTRACT

Organisation Details	Document Number
Current Organisation Details	
Name: HILLS OF GOLD WIND FARM PTY LIMITED	1EUG80367
ACN: 145 173 324	
ABN: 28145173324	
Registered in: New South Wales	
Registration date: 13/07/2010	
Next review date: 01/03/2025	
Name start date: 27/10/2020	
Status: Registered	
Company type: Australian Proprietary Company	
Class: Limited By Shares	
Subclass: Proprietary Company	
Previous Organisation Details from 13/07/2010 to 26/10/2020	
Name: WIND ENERGY PARTNERS PTY LIMITED	1E6674058
Name start: 13/07/2010	
Status: Registered	
Company type: Australian Proprietary Company	
Class: Limited By Shares	
Subclass: Proprietary Company	

Address Details	Document Number
Current	
Registered address: Level 23, 2 Southbank Boulevard, SOUTHBANK VIC 3006	5EGN03811
Start date: 18/08/2022	
Principal Place Of Business address: Level 23, 2 Southbank Boulevard, SOUTHBANK VIC 3006	5EGN03811
Start date: 08/08/2022	
Historical	
Registered address: 'Rialto South Tower' Level 33, 525 Collins Street, MELBOURNE VIC 3000	1ETY17167
Start date: 29/10/2020	
Cease date: 17/08/2022	
Registered address: Suite 12, 20 Bungan Street, MONA VALE NSW 2103	0ERQ71723
Start date: 16/08/2019	
Cease date: 28/10/2020	
Registered address: GAMBLE BROWN & CO, '2', 153 A Victoria Road, GLADESVILLE NSW 2111	1E6674058
Start date: 13/07/2010	
Cease date: 15/08/2019	
Principal Place Of Business address: 'Rialto South Tower' Level 33, 525 Collins Street, MELBOURNE VIC 3000	1ETY17167
Start date: 21/10/2020	
Cease date: 07/08/2022	

Principal Place Of Business address:	Level 4, 17-19 Bridge Street, SYDNEY NSW 2000	0ERQ71724
Start date:	06/08/2019	
Cease date:	20/10/2020	
Principal Place Of Business address:	11 Lightcliff Avenue, LINDFIELD NSW 2070	1E6674058
Start date:	13/07/2010	
Cease date:	05/08/2019	

Contact Address

Section 146A of the Corporations Act 2001 states 'A contact address is the address to which communications and notices are sent from ASIC to the company'.

Current

Address: Level 23, 2 Southbank Boulevard, SOUTHBANK VIC 3006
Start date: 22/10/2020

Historical

Address: LOCKED BAG 2002, MONA VALE NSW 1660
Start date: 30/07/2019
Cease date: 22/10/2020

Address: PO BOX 99, GLADESVILLE NSW 1675
Start date: 13/07/2010
Cease date: 30/07/2019

Officeholders and Other Roles**Document Number****Director**

Name: HENDRIK DE BUYSERIE 3EQH48211
Address: '1604', 90 Lorimer Street, DOCKLANDS VIC 3008
Born: 29/11/1970, GENT, BELGIUM
Appointment date: 14/11/2022

Secretary

Name: LAWRENCE KIM 1ETY17167
Address: 25 Summerhill Avenue, MALVERN EAST VIC 3145
Born: 04/10/1978, KUALA LUMPUR, MALAYSIA
Appointment date: 21/10/2020

Previous Director

Name: HIDESHI SAHARA 5EDH78755
Address: 1 Freshwater Place, SOUTHBANK VIC 3006
Born: 09/07/1964, TOKYO, JAPAN
Appointment date: 18/03/2021
Cease date: 01/12/2023

Name: LAWRENCE KIM 3EOG58560
Address: 25 Summerhill Avenue, MALVERN EAST VIC 3145
Born: 04/10/1978, KUALA LUMPUR, MALAYSIA
Appointment date: 14/11/2022
Cease date: 20/02/2023

Name: ANDREW HYLAND 5EGE38533
Address: 16 Bennett Street, ALPHINGTON VIC 3078
Born: 20/09/1976, MELBOURNE, VIC
Appointment date: 24/05/2022

Cease date:	14/11/2022	
Name:	AUGUSTIN MARIE LUC HONORAT	1ETY17167
Address:	65 Snowden Avenue, CAULFIELD VIC 3162	
Born:	01/07/1977, PARIS, FRANCE	
Appointment date:	21/10/2020	
Cease date:	24/05/2022	
Name:	MASAO OMURA	1ETY17167
Address:	Unit 4601, 7 Riverside Quay, SOUTHBANK VIC 3006	
Born:	10/03/1959, TOKYO, JAPAN	
Appointment date:	21/10/2020	
Cease date:	31/12/2020	
Name:	COLIN LAWRENCE LIEBMANN	7E3034074
Address:	11 Lightcliff Avenue, LINDFIELD NSW 2070	
Born:	13/08/1961, CAMPBELL TOWN, TAS	
Appointment date:	13/07/2010	
Cease date:	21/10/2020	
Name:	ROWAN BRUCE LIEBMANN	7E8211295
Address:	55 Rous Road, ALSTONVILLE NSW 2477	
Born:	29/01/1963, CAMPBELL TOWN, TAS	
Appointment date:	01/12/2010	
Cease date:	21/10/2020	
Name:	ROBERT DONALD JOHN LEACOCK	7E9354801
Address:	20 Kalemajere Drive, SUFFOLK PARK NSW 2481	
Born:	16/04/1959, GORDONVALE, QLD	
Appointment date:	01/12/2010	
Cease date:	21/10/2020	
Name:	JAMIE CHIVERS	7E9767616
Address:	11A Ismona Avenue, NEWPORT NSW 2106	
Born:	01/12/1984, SWINDON, UNITED KINGDOM	
Appointment date:	20/12/2017	
Cease date:	21/10/2020	
Previous Secretary		
Name:	COLIN LAWRENCE LIEBMANN	7E3034074
Address:	11 Lightcliff Avenue, LINDFIELD NSW 2070	
Born:	13/08/1961, CAMPBELL TOWN, TAS	
Appointment date:	13/07/2010	
Cease date:	21/10/2020	

Share Information					
Share Structure					
Class	Description	Number issued	Total amount paid	Total amount unpaid	Document number
ORD	ORDINARY SHARES	780	780.00	0.00	1ETY17167
Previous Share Structure					

Class	Description	Number issued	Total amount paid	Total amount unpaid	Document number
"J"	"J" SHARES	1000	1000.00	0.00	1E6674058

Members

Note: For each class of shares issued by a proprietary company, ASIC records the details of the top twenty members of the class (based on shareholdings). The details of any other members holding the same number of shares as the twentieth ranked member will also be recorded by ASIC on the database. Where available, historical records show that a member has ceased to be ranked amongst the top twenty members. This may, but does not necessarily mean, that they have ceased to be a member of the company.

Name: HILLS OF GOLD WIND FARM HOLDINGS PTY LTD
ACN: 644 945 380
Address: Level 23, 2 Southbank Boulevard, SOUTHBANK VIC 3006

Class	Number held	Beneficially held	Paid	Document number
ORD	780	yes	FULLY	5EGN03811

Previous Members

Name: CLEAN ENERGY PARTNERS PTY LIMITED
ACN: 631 803 775
Address: Suite 12, 20 Bungan Street, MONA VALE NSW 2103

Class	Number held	Beneficially held	Paid	Document number
ORD	780	yes	FULLY	9EAA39669

Name: ROWAN BRUCE LIEBMANN
Address: 55 Rous Road, ALSTONVILLE NSW 2477
Name: MIRANDA ROWAN SCOTT LIEBMANN
Address: 69 Glyde Street, MOSMAN PARK WA 6012

Class	Number held	Beneficially held	Paid	Document number
ORD	156	no	FULLY	7E9767616

Name: KIMCHI HOLDINGS PTY LTD
ACN: 623 184 823
Address: Suite 12, 20 Bungan Street, MONA VALE NSW 2103

Class	Number held	Beneficially held	Paid	Document number
ORD	168	no	FULLY	7E9767616

Name: POGO HOLDINGS PTY. LTD.

ACN: 122 878 246
 Address: Suite 305, 30 Kingsway, CRONULLA NSW 2230

Class	Number held	Beneficially held	Paid	Document number
ORD	156	no	FULLY	7EAI92563

Name: SMARDI ENTERPRISES PTY. LTD.
 ACN: 089 069 438
 Address: 11 Lightcliff Avenue, LINDFIELD NSW 2070

Class	Number held	Beneficially held	Paid	Document number
ORD	300	no	FULLY	7EBB26731

Name: COLIN LIEBMANN
 Address: 11 Lightcliff Avenue, LINDFIELD NSW 2070
 Name: JULIA LIEBMANN
 Address: 11 Lightcliff Avenue, LINDFIELD NSW 2070

Class	Number held	Beneficially held	Paid	Document number
ORD	300	no	FULLY	7E9326471

Name: COLIN LAWRENCE LIEBMANN
 Address: 11 Lightcliff Avenue, LINDFIELD NSW 2070

Class	Number held	Beneficially held	Paid	Document number
ORD	300	yes	FULLY	7E8579128

Name: COLIN LAWRENCE LIEBMANN
 Address: 11 Lightcliff Avenue, LINDFIELD NSW 2070

Class	Number held	Beneficially held	Paid	Document number
"J"	1000	yes	FULLY	7E3034074

Documents

Note: Where no Date Processed is shown, the document in question has not been processed. In these instances care should be taken in using information that may be updated by the document when it is processed. Where the Date Processed is shown but there is a zero under No Pages, the document has been processed but a copy is not yet available.

Date received	Form type	Date processed	Number of pages	Effective date	Document number
13/07/2010	201C Application For Registration As A Proprietary Company	13/07/2010	3	13/07/2010	1E6674058
13/07/2010	484 Change To Company Details 484A1 Change Officeholder Name Or Address 484A2 Change Member Name Or Address	13/07/2010	2	13/07/2010	7E3034074
15/12/2010	484 Change To Company Details 484O Changes To Share Structure 484G Notification Of Share Issue 484H Notification Of Share Cancellation - Redeemable Preferences 484N Changes To (Members) Share Holdings	15/12/2010	3	15/12/2010	7E3316286
15/12/2010	484 Change To Company Details 484E Appointment Or Cessation Of A Company Officeholder 484O Changes To Share Structure 484G Notification Of Share Issue 484N Changes To (Members) Share Holdings	15/12/2010	4	15/12/2010	7E3365215
15/12/2010	484A1 Change To Company Details Change Officeholder Name Or Address	15/12/2010	2	15/12/2010	7E3366174
12/12/2012	484 Change To Company Details 484G Notification Of Share Issue 484O Changes To Share Structure 484N Changes To (Members) Share Holdings	13/12/2012	8	13/12/2012	1F0428942
28/04/2014	484 Change To Company Details 484O Changes To Share Structure 484G Notification	28/04/2014	3	28/04/2014	7E6000841

	Of Share Issue 484N Changes To (Members) Share Holdings				
24/03/2016	484 Change To Company Details 484O Changes To Share Structure 484G Notification Of Share Issue 484N Changes To (Members) Share Holdings	24/03/2016	3	24/03/2016	7E7817491
02/08/2016	484 Change To Company Details 484A1 Change Officeholder Name Or Address 484A2 Change Member Name Or Address	02/08/2016	2	02/08/2016	7E8211295
17/10/2016	484N Change To Company Details Changes To (Members) Share Holdings	17/10/2016	3	17/10/2016	7E8438544
01/12/2016	484 Change To Company Details 484O Changes To Share Structure 484G Notification Of Share Issue 484N Changes To (Members) Share Holdings	01/12/2016	3	01/12/2016	7E8579128
07/08/2017	484N Change To Company Details Changes To (Members) Share Holdings	07/08/2017	2	07/08/2017	7E9326471
16/08/2017	484 Change To Company Details 484A1 Change Officeholder Name Or Address 484A2 Change Member Name Or Address	16/08/2017	2	16/08/2017	7E9354801
20/12/2017	484 Change To Company Details 484E Appointment Or Cessation Of A Company Officeholder 484O Changes To Share Structure 484G Notification Of Share Issue 484A2 Change Member Name Or Address	20/12/2017	4	20/12/2017	7E9767616

26/02/2019	484N Change To Company Details Changes To (Members) Share Holdings	26/02/2019	2	26/02/2019	7EAI92563
01/03/2019	492 Request For Correction	04/03/2019	2	01/03/2019	7EAJ04667
09/08/2019	484C Change To Company Details Change Of Principal Place Of Business (Address)	09/08/2019	2	07/08/2019	0ERQ7172 4
09/08/2019	484B Change To Company Details Change Of Registered Address	09/08/2019	2	07/08/2019	0ERQ7172 3
13/10/2020	484N Change To Company Details Changes To (Members) Share Holdings	13/10/2020	2	13/10/2020	7EBB26731
20/10/2020	484N Change To Company Details Changes To (Members) Share Holdings	20/10/2020	4	20/10/2020	9EAA39669
22/10/2020	484 Change To Company Details 484B Change Of Registered Address 484C Change Of Principal Place Of Business (Address) 484E Appointment Or Cessation Of A Company Officeholder 484O Changes To Share Structure 484N Changes To (Members) Share Holdings	22/10/2020	5	22/10/2020	1ETY17167
27/10/2020	205A Notification Of Resolution Changing Company Name	27/10/2020	2	27/10/2020	1EUG8036 7
11/01/2021	484E Change To Company Details Appointment Or Cessation Of A Company Officeholder	11/01/2021	2	04/01/2021	5ECR94516
25/03/2021	484E Change To Company Details Appointment Or Cessation Of A Company Officeholder	25/03/2021	2	23/03/2021	5EDH78755
26/05/2022	484E Change To Company Details Appointment Or Cessation Of A Company Officeholder	26/05/2022	2	24/05/2022	5EGE38533
11/08/2022	484 Change To Company Details 484B Change Of Registered Address	11/08/2022	2	10/08/2022	5EGN0381 1

	484C Change Of Principal Place Of Business (Address) 484A2 Change Member Name Or Address				
01/09/2022	488N Application To Change Review Date Of An Entity Synchronise Review Date By Office Holder - No Fee	06/10/2022	4	01/09/2022	031625564
22/11/2022	484E Change To Company Details Appointment Or Cessation Of A Company Officeholder	22/11/2022	3	15/11/2022	3EOG58560
20/12/2022	484A1 Change To Company Details Change Officeholder Name Or Address	20/12/2022	2	19/12/2022	3EQH48211
27/02/2023	484E Change To Company Details Appointment Or Cessation Of A Company Officeholder	27/02/2023	2	21/02/2023	3EVI61697
08/12/2023	484E Change To Company Details Appointment Or Cessation Of A Company Officeholder	08/12/2023	2	06/12/2023	6ESP41393

End of Extract of 9 Pages



ASIC

Australian Securities & Investments Commission

Relational Company Extract

Name: HILLS OF GOLD WIND FARM HOLDINGS PTY LTD
ACN: 644 945 380

Date/Time: 07 July 2024 AEST 05:36:24 PM

This extract contains information derived from the Australian Securities and Investments Commission's (ASIC) database under section 1274A of the Corporations Act 2001.

Please advise ASIC of any errors or omission which you may identify.

ASIC expressly disclaims any liability arising from use of the service. If you require legal or other expert advice or assistance, you should seek the services of a competent professional person.

The following is an extract from the ASIC database showing where relevant;

- Companies in which the subject corporation is a member (only the top twenty members),
- Companies for which the subject corporation is the Ultimate Holding Company,
- Corporations for which the subject corporation is a director,
- Foreign companies for which the subject company is a local agent,
- Financial Services licences held by the subject company,
- Financial Services representative roles held by the subject company,
- Auditor roles in Financial Services licences held by the subject company,
- Securities dealers licenses held by the subject company,
- Securities investments advisers licenses held by the subject company,
- Futures dealers licenses held by the subject company,
- Futures advisers licenses held by the subject company,
- Managed Investment schemes for which the subject is the responsible entity,
- Asia Region Funds Passport for which the subject is the operator.

EXTRACT

Organisation Details				Document Number
Current Organisation Details				
Name:	HILLS OF GOLD WIND FARM HOLDINGS PTY LTD			
ACN:	644 945 380			
ABN:	18644945380			
Registered in:	Victoria			
Registration date:	08/10/2020			
Current Shares/Interests Held				
Name:	HILLS OF GOLD WIND FARM PTY LIMITED			
ACN:	145 173 324			
ABN:	28145173324			
Address:	Level 23, 2 Southbank Boulevard, SOUTHBANK VIC 3006			
Class	Number held	Beneficially held	Paid	Document number
ORDINARY SHARES	780	Y	Fully	5EGN03811
<p>Note: For each class of shares issued by a proprietary company, ASIC records the details of the top twenty members of the class (based on shareholdings). The details of any other members holding the same number of shares as the twentieth ranked member will also be recorded by ASIC on the database. Where available, historical records show that a member has ceased to be ranked amongst the top twenty members. This may, but does not necessarily mean, that they have ceased to be a member of the company.</p>				



Australian Government

Department of the Environment and Energy

Independent Audit and Audit Report Guidelines

for controlled actions which have been approved under
Chapter 4 of the *Environment Protection and Biodiversity
Conservation Act 1999*



2019

© Commonwealth of Australia, 2019. 

Environment Protection and Biodiversity Conservation Act 1999 Independent Audit and Audit Report Guidelines is licensed by the Commonwealth of Australia for use under a Creative Commons By Attribution 4.0 Australia licence with the exception of the Coat of Arms of the Commonwealth of Australia, the logo of the agency responsible for publishing the report, content supplied by third parties, and any images depicting people. For licence conditions see: <http://creativecommons.org/licenses/by/4.0/>

This report should be attributed as ‘*Environment Protection and Biodiversity Conservation Act 1999 Independent Audit and Audit Report Guidelines*, Commonwealth of Australia 2019’.

The Commonwealth of Australia has made all reasonable efforts to identify content supplied by third parties using the following format ‘© Copyright, [name of third party]’.

Disclaimer

The views and opinions expressed in this publication are those of the authors and do not necessarily reflect those of the Australian Government or the Portfolio Ministers for the Department of the Environment and Energy.

Cover images

Front—General view over a billabong, Dragi Markovic

Back—Trees at sunset, Allan Fox © Department of the Environment and Allan Fox

Contents

1.	Introduction	4
1.1	Independent environmental audits as approval conditions	4
1.2	Directed environmental audits	4
1.3	Other audit requirements	4
2.	Providing information under the EPBC Act	5
2.1	Key sections of the EPBC Act	5
3.	General principles when conducting an independent audit	6
3.1	Key principles	6
3.2	When to submit a nominated independent auditor and the audit criteria	6
3.3	Independent audit timeframes and costs	6
3.4	Single point of contact	6
4.	General principles for preparing an audit report	7
4.1	Key principles	7
5.	Independent audit process	8
5.1	Audit process diagram	8
5.2	Finding an environmental auditor	9
5.3	Completing the auditor's declaration of independence form	9
5.4	Submitting the nominated auditor and associated documents	9
5.5	Reviewing and approving the nominated auditor and associated documents	9
5.6	Developing the audit criteria and methodology	9
5.7	Submitting the proposed audit criteria and methodology	10
5.8	Reviewing and approving the audit criteria and methodology	10
5.9	Starting the audit	10
5.10	Submitting the audit report	10
5.11	Review and acceptance of the audit report	10
6.	Content of the audit report	11
6.1	Details of the audit	11
6.2	Certification by the auditors	11
6.3	Executive summary	11
6.4	Detailed audit findings	11
6.5	Compliance findings	11
	Appendix A—Auditor's Declaration of Independence	13
	Appendix B—Audit Criteria and Methodology Template	15
	Appendix C—Audit Report—Auditor's Certification	18

1. Introduction

The Independent Audit and Audit Report Guidelines provide general guidance for auditors on how to conduct an independent audit and prepare an audit report for controlled actions which have been approved under Chapter 4 of Australia's national environment law, the *Environment Protection and Biodiversity Conservation Act 1999* (the EPBC Act). They also provide guidance for approval holders who have been compelled to undertake an independent audit.

Independent audits help to ensure that projects with the potential to impact on [matters of national environmental significance](#) are implemented as planned. Audits also help the Australian Government to understand how well approval conditions are being understood and applied and contribute to improving the effectiveness of the Department of the Environment's operations.

Generally speaking, under the EPBC Act, the Minister or delegate can compel a person to undertake an independent environmental audit in one of two ways:

- by attaching conditions to an approval requiring an environmental audit of the approved action to be carried out under section 134 of the EPBC Act
- by directing the holder of an environmental permit or approval to carry out an environmental audit under section 458 of the EPBC Act.

1.1 Independent environmental audits as approval conditions

Section 134 of the EPBC Act enables the Minister or delegate to impose approval conditions on projects assessed under the Act. Specifically, section 134(3) (d) gives examples of the kinds of conditions that may be attached to an approval including “conditions requiring an environmental audit of the action to

be carried out periodically by a person who can be regarded as being independent from any person who's taking of the action is approved”. Accordingly, some approvals may include a condition that requires an independent audit to be undertaken within a mandated timeframe or a timeframe to be agreed, at the direction of the Minister.

1.2 Directed environmental audits

Under section 458 of the EPBC Act the Minister or his/her delegate may write to the holder of an EPBC Act approval and require that the approval holder carry out an environmental audit. This can occur when the Minister believes or suspects on reasonable grounds that:

- the approval holder has contravened, or is likely to contravene, a condition of the approval, or
- the impacts on nationally protected matters that the action has, has had or is likely to have, are significantly greater than indicated in the information available to the Minister when the approval was granted.

Directed environmental audits are generally used when significant or multiple contraventions of conditions that may impact on the matter protected by the approval are suspected.

1.3 Other audit requirements

Approval holders may also need to undertake an independent audit to satisfy the audit requirements of other regulatory bodies or regulations. Often this will require a different format to that required under national environment law. These guidelines only give guidance on the information required to conduct an independent audit and prepare an audit report in accordance with the EPBC Act.

2. Providing information under the EPBC Act

2.1 Key sections of the EPBC Act

Nominated auditors declaring independence (see section 5.3) and/or auditors certifying audit reports (see section 6.2) are advised that a person must not knowingly provide information to the Department that is false or misleading.

The following extracts from the EPBC Act should be considered in the context of the Act as a whole, including any related sections and any relevant definitions. You should seek your own legal advice regarding interpretation.

491 Providing false or misleading information to authorised officer etc.

- (1) A person is guilty of an offence if the person:
 - (a) provides information or a document to another person (the *recipient*); and
 - (b) knows the recipient is:
 - (i) an authorised officer; or
 - (ii) the Minister; or
 - (iii) an employee or officer in the Department; or
 - (iv) a commissioner; performing a duty or carrying out a function under this Act or the regulations; and
 - (c) knows the information or document is false or misleading in a material particular.
- (2) The offence is punishable on conviction by imprisonment for a term not more than 1 year, a fine not more than 60 penalty units, or both.

Note: Subsection 4B(3) of the *Crimes Act 1914* lets a court fine a body corporate up to 5 times the maximum amount the court could fine a person under this subsection.

For directed environmental audits under section 458 of the EPBC Act, it is an offence to include false or misleading statements in an audit report (see extract below).

461 Audit reports

- (4) If:
 - (a) the environmental auditor includes a statement in the report; and
 - (b) the statement is false or misleading in a material particular;
the auditor is guilty of an offence punishable on conviction by imprisonment for not more than 6 months.

Note 1: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

Note 2: Subsection 4B(2) of the *Crimes Act 1914* lets a court that convicts an individual of an offence impose a fine instead of, or as well as, imprisonment. The maximum fine (in penalty units) the court can impose is 5 times the maximum term of imprisonment (in months).

3. General principles when conducting an independent audit

3.1 Key principles

When an independent audit is required to be undertaken:

- the nominated auditor and the audit criteria and methodology must be approved by the Minister or delegate before the audit starts
- the Department can approve both the nominated auditor and the audit criteria and methodology at the same time. However there is a risk associated with this approach in the event that the nominated auditor is not approved by the Department
- the Department takes the process of appointing independent auditors and approving audit criteria and methodology very seriously as these processes are fundamental to ensuring that the audit report is satisfactory.

3.2 When to submit a nominated independent auditor and the audit criteria

It generally takes up to two months for an approval holder to source an appropriate auditor, have the auditor approved by the Department and then have the audit criteria approved. Approval holders should try to nominate an independent auditor to the Department as soon as possible to meet designated timeframes.

3.3 Independent audit timeframes and costs

Timeframes to conduct the audit can be found either in the approval conditions or in the formal notification from the Minister or delegate directing an independent audit to occur.

All costs associated with conducting an audit are the responsibility of the approval holder.

3.4 Single point of contact

The approval holder is to nominate an individual from within their organisation as the single point of contact to liaise with the Department on all audit matters.

4. General principles for preparing an audit report

4.1 Key principles

The audit report must:

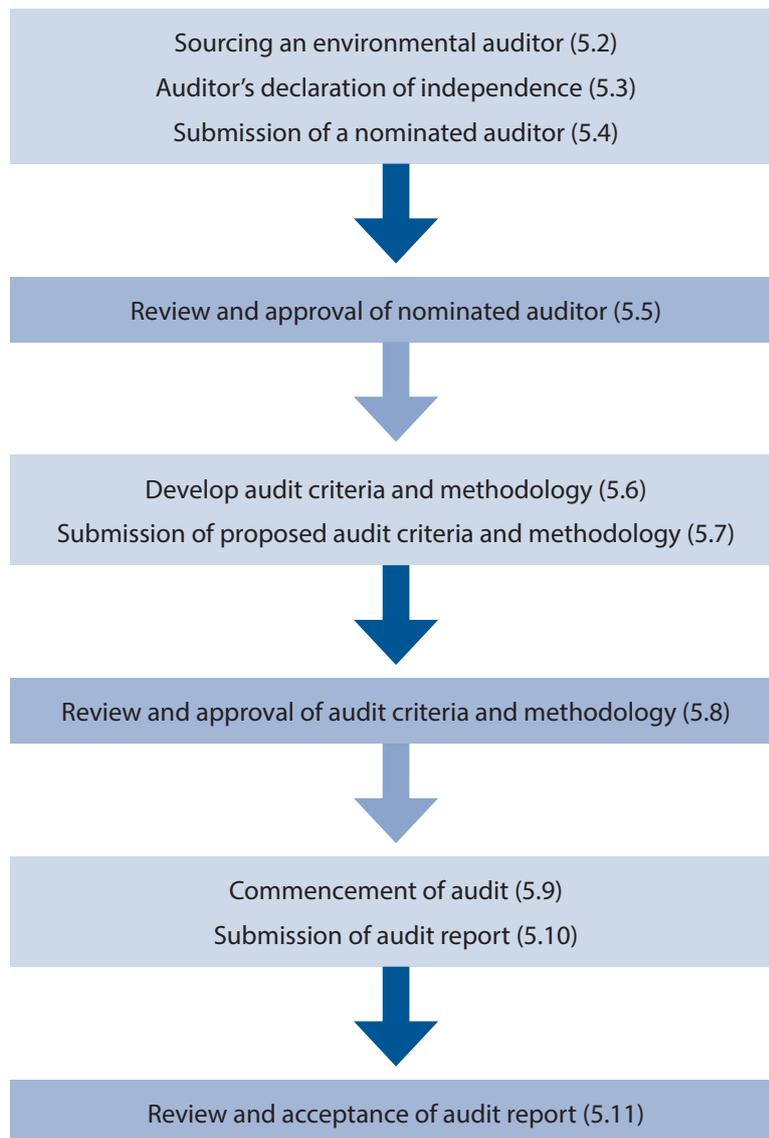
- include details of actual measurements made, sample sizes and audit evidence obtained. Where sample records are referenced (e.g. water quality monitoring records, inspection logs, pre-clearance surveys etc) a sufficiently representative sample of records must be reviewed
- not report by exception and must include details of all findings made against each criterion. Where the implementation of plans, reports, or programs etc (however described) is required by the approval conditions, the details of the individual commitments contained in those plans, reports, or programs etc are to be separately identified and measured
- ensure that findings are based on independently verifiable third party evidence and must not place an over-reliance on representations made by the approval holder or their representatives.



Photo: Dew covered spider web near Lake Moogerah, Sarah Wheaton
© Department of the Environment and Sarah Wheaton

5. Independent audit process

5.1 Audit process diagram



5.2 Finding an environmental auditor

The approval holder will need to source an environmental auditor. Consultants whose core activities include environmental audit services can be found on the internet. Accreditation and/or certification with organisations such as RABQSA (now Exemplar Global) or the Environment Institute of Australia and New Zealand Inc. (EIANZ) are an advantage.

Note: The Department does not maintain a schedule of suitable auditors.

5.3 Completing the auditor's declaration of independence form

An auditor's declaration of independence must be provided for all audits ([Appendix A](#)). The auditor's declaration reminds prospective auditors of the importance placed on independence, objectivity and professional competence. The notice to carry out a directed environmental audit will specify the matters to be covered by the audit.

5.4 Submitting the nominated auditor and associated documents

The approval holder must submit to the Department the auditor's declaration of independence form, together with copies of the curriculum vitae and current audit qualifications and current professional accreditations/memberships for the auditor/s.

5.5 Reviewing and approving the nominated auditor and associated documents

When the auditor's declaration and accompanying documentation are received, the package will be considered by the Department. The Department will do background checks to verify the information provided.

The Department will not generally reject a nominated auditor unless concerned about an association or relationship that could be seen to compromise their independence. This might include, for example, when an auditor has provided other services to the approval holder as a consultant or advisor or had any previous involvement in the project to be audited.

The Department may also reject a nominated auditor if concerned about a lack of experience, suitable accreditation and/or qualifications. Nominated auditors must be able to demonstrate appropriate auditing experience and qualifications.

If the Department is satisfied with the nominated auditor, approval will be granted in writing by a delegated officer.

5.6 Developing the audit criteria and methodology

Audit criteria and methodology must be developed for all audits. The notice to carry out a directed environmental audit will specify the matters to be covered by the audit, including the requirement for the audit criteria and methodology.

The approved auditor must develop the audit criteria and methodology based on the EPBC Act approval conditions for the project. This should be done using the audit criteria and methodology template at [Appendix B](#) which is then submitted to the Department. The audit criteria and methodology should be pitched at a relatively high level and address the approval holder's obligations or requirements as required in the approval. Further guidance is available in the template. Please note that the template is only an example; please use the conditions in the approval holder's approval notice.

Note: The audit criteria and methodology must be based upon the relevant approval, including any subsequent variations, and must cover all the approval conditions, including elements of conditions and measures required by management plans reports or programs etc. Each condition must be included in its entirety and then be broken down into its component elements. The criteria and methodology must be prepared by the approved auditor and must be approved by the Minister/delegate before the audit starts.

5.7 Submitting the proposed audit criteria and methodology

The approval holder must submit the proposed audit criteria and methodology to the Department for review and approval before conducting the audit.

5.8 Reviewing and approving the audit criteria and methodology

Once the audit criteria and methodology are received, the Department will review it to ensure that it adequately addresses the obligations or requirements specified in the approval and the related management plans, reports, strategies or agreements (however described) required in the conditions.

Proposed audit criteria and methodologies that cover the obligations or requirements imposed by the approval are not normally rejected. If the Department is satisfied with the audit criteria and methodology, approval will be granted in writing by a delegated officer.

Note: The approved audit criteria and methodology must be incorporated into the audit report and used to set out the detailed findings.

5.9 Starting the audit

Once the auditor receives written approval from the Department for the proposed audit criteria and methodology, the audit can begin. Audits are generally conducted using a combination of methods including site inspections, interviews with relevant staff and a review of relevant documentation.

5.10 Submitting the audit report

The auditor must provide the approval holder with a signed audit report on letterhead setting out the audit results. The approval holder then submits the audit report, together with their own comments and representations, to the Department within the required timeframe.

The audit report is to be submitted in an Adobe Acrobat PDF file as well as in a Microsoft Office Word file. There is no need for a hard copy.

Providing the Microsoft Office Word document will help the Department to provide the approval holder and the auditor with the details of any matters that require further clarification or investigation in order for the audit report to be accepted.

Note: The audit report is to address as a minimum the requirements specified in Section 6. The audit report is not to be published or used for any other purpose until the audit report is formally accepted by the Department.

5.11 Review and acceptance of the audit report

When the audit report is received, the Department will review it to determine whether it is satisfactory. If it is, a delegated officer will grant approval in writing.

If the Department is not satisfied, the Department will provide the approval holder with details of the matters that require further clarification or investigation by the independent auditor in order for the report to be accepted. The Department will liaise with both the approval holder and the independent auditor (as necessary) to ensure that the audit report is satisfactory.

The updated audit report is then resubmitted with any required changes highlighted in track changes. Once the audit report is accepted by the Department, a summary of the results will be published on the Department's website.

6. Content of the audit report

While recognising that the auditing profession follows standardised reporting formats, the Department's minimum requirements are set out below.

6.1 Details of the audit

This section should include the:

- name of the project
- name of the project approval holder
- details of the approval to which the audit relates
- scope of the audit (the approval conditions that were audited)
- dates when and locations where the audit was conducted
- methods used to assess compliance (e.g. desktop review of documentation, site inspection(s) etc.)
- evidence reviewed to assess compliance (e.g. review of water quality monitoring results, pre-clearance surveys, photographs, interviews with project approval holder and contractor personnel etc).

6.2 Certification by the auditors

The Department may make decisions and take compliance action based on information contained in an audit report. So it is essential that auditors ensure that the information in an audit report is true, complete and up to date as at the date of the report.

Significant penalties may apply if information or documentation is provided to the Department that is false or misleading. Under section 491 of the EPBC Act it is an offence to provide a document that is false or misleading to a person performing a duty or carrying out a function under the EPBC Act or the regulations. The maximum penalty for such an offence by an individual is imprisonment for up to one year or a fine up to 60 penalty units, or both.

It is also an offence under section 461(4) of the EPBC Act for an environmental auditor to include a false or misleading statement in an audit report. The maximum penalty for such an offence is imprisonment for not more than six months.

All audit reports are to include an auditor's certification as per [Appendix C](#).

6.3 Executive summary

The Executive Summary provides a high level summary of the audit findings. In particular, it is to include a summary of any non-compliance.

6.4 Detailed audit findings

The approved audit criteria and methodology is to be incorporated into the report and used to set out the detailed audit findings.

6.5 Compliance findings

The Department uses the following compliance finding ratings:

Y: Compliance; N: Non-compliance; NA: Not applicable at time of audit; O: Observation.

Compliance

A rating of 'compliance' is given when the auditee has complied with a condition or element of a condition.

Non-compliance

A rating of 'non-compliance' is given when the auditee has not met a condition or an element of a condition.

Not applicable

A rating of ‘not applicable’ at the time of the audit is given when the condition or element of a condition falls outside the scope of the audit e.g. if an activity has not yet commenced or a requirement has not been triggered.

Observation

An ‘observation’ may be made about issues relevant to the protection of a matter of national environmental significance when the issue is not strictly related to compliance or non-compliance with a condition or element of a condition.

Note: The above ratings are to be used by the approved independent auditor. They are also to be used when measuring compliance for management plans, reports, or programs etc (however described) required by conditions.

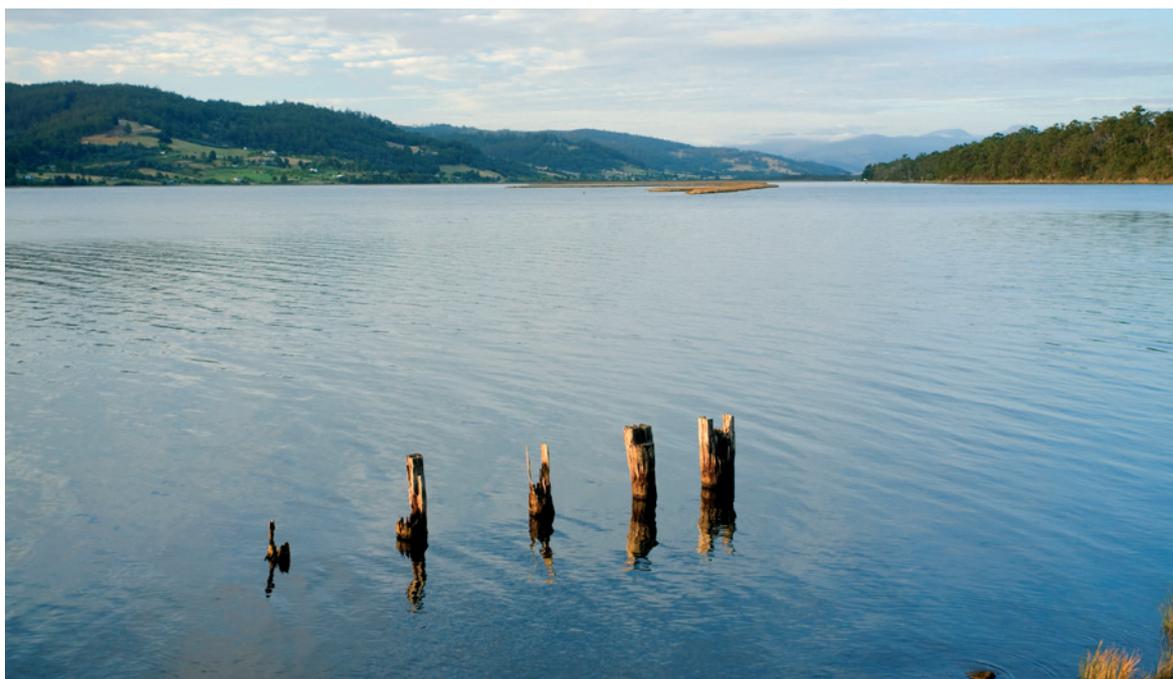


Photo: View from the riverbank © Nick Rains

Appendix A—Auditor’s Declaration of Independence

I, [*name of auditor*] _____ of [*name of organisation and full address*] _____

declare that to the best of my knowledge and belief I and my organisation do not have any conflicting or competing interests with:

The Auditee [*name of Auditee*] _____

_____, the Auditee’s staff or representatives or other persons associated with the Auditee, including any personal, financial, business or employment relationship, except to the extent detailed below.

The project to be audited [*name of EPBC Act project*] _____

I shall notify the Department of the Environment within seven days of any change in these circumstances or any other change that may affect my independent status.

I shall at all times observe any professional code of conduct and/or ethics applicable to undertaking audits (i.e. – as prescribed by the agency with which I hold accreditation/membership). I take full responsibility for any factual inaccuracy or mistake made in giving this declaration, particularly to the extent that others rely upon the truth of this declaration. I acknowledge that the Department of the Environment may request further information to verify my independence at any time.

Details of any personal, financial, business or employment relationship with the Auditee, the Auditee’s staff, representatives or associated persons. (This is in the context of both the person making the declaration and the organisation that they are employed by – specify ‘nil’ if none):

Details of any personal, financial, business or employment relationship with the project to be audited. (This is in the context of both the person making the declaration and the organisation that they are employed by - specify ‘nil’ if none):

Details of audit qualifications and professional accreditations/memberships. (Include copies of current audit qualifications and current professional accreditations/memberships) :

In making this declaration, I am aware that section 491 of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) makes it an offence in certain circumstances to knowingly provide false or misleading information or documents to specified persons who are known to be performing a duty or carrying out a function under the EPBC Act or the regulations. The offence is punishable on conviction by imprisonment for not more than 1 year, a fine not more than 60 penalty units, or both. An extract of section 491 of the EPBC Act is attached

Signed _____

Full name (please print) _____

Organisation (please print) _____

Date _____/_____/_____

Footnote:

1. Where an organisation or a team of auditors is nominated to undertake the audit, each individual that is nominated is to complete a separate declaration.
2. The curriculum vitae of all audit team members are to be submitted with the declaration outlining their relevant experience and qualifications.

Appendix B—Audit Criteria and Methodology Template

Audit Criteria and Methodology
[PROJECT NAME] [PROJECT NUMBER EPBC XXXX/XXXX]
Client: [APPROVAL HOLDER]

DATE OF REPORT:

REPORT PREPARED BY: [AUDITOR NAME]

REPORT APPROVED BY: [NAME OF APPROVER/CLIENT AND DATE]

CONDITIONS OF EPBC ACT APPROVAL						
EPBC Approval Condition [No.]		[APPROVAL CONDITION – INSERT EXACT TEXT FROM THE RELEVANT APPROVAL INSTRUMENT]				
		Verification Method	Evidence	Documents Sighted	Determination	Compliance Finding
1.1	[CRITERIA] Each condition must be included in its entirety (above) and then broken down into its individual element (criteria).	The verification method field is to articulate how the audit team intends going about measuring compliance with the conditions/condition elements or commitments contained within associated plans, reports, programs etc. E.g. reviewing documentation in the nature of xxxxx and/or by undertaking a site inspection of xxxxx.	The evidence field is to provide thorough details of audit evidence obtained and actual measurements made. Details should be provided of documents, mapping and any site visits including dates, locations, titles, observations and conclusions. Where the implementation of plans, reports or programs (however described) is required by the approval conditions, the details of the individual commitments contained in those plans, reports or programs are to be separately identified.	The documents sighted field is to list the documents sighted or reviewed as part of the audit and should include the title, author and date. This field should also include details of any site visits and inspections undertaken as part of the audit.	The determination field is to summarise the justification for findings against the criteria.	[COMPLIANT] [NON-COMPLIANT] [NOT APPLICABLE]
1.2						

Notes:

General:

The audit criteria and methodology must be:

- based upon the relevant approval instrument and must comprehensively address all of the approval conditions including elements of conditions and measures required by management plans, reports, or programs etc. Each condition must be included in its entirety and then be broken down into its component elements.
- prepared by the approved independent auditor and it must be approved by the Minister/delegate prior to the audit commencing. The approved audit criteria and methodology is to be incorporated into the resulting audit report and is to be used to set out in detail the audit findings.

In submitting the audit criteria and methodology to the Department for approval, all fields are to be completed with the exception of the Evidence, Documents Sighted, Determination and the Compliance Finding fields which are to be completed in the resulting audit report.

Verification Method:

The verification method field is to articulate how the audit team intends going about measuring compliance with the conditions/condition elements or commitments contained within associated plans, reports, programs etc.

E.g. reviewing documentation in the nature of xxxxx and/or by undertaking a site inspection of xxxxx

Evidence:

The evidence field is to provide thorough details of audit evidence obtained and actual measurements made. Details should be provided of documents, mapping and any site visits including dates, locations, titles, observations and conclusions.

Where the implementation of plans, reports or programs (however described) is required by the approval conditions, the details of the individual commitments contained in those plans, reports or programs are to be separately identified. The resulting audit report must not:

- report by exception and must include details of all findings made against each criterion. Where the implementation of plans, reports, or programs etc (however described) is required by the approval conditions, the details of the individual commitments contained in those plans, reports, or programs etc are to be separately identified and measured.
- place an over-reliance on representations made by the approval holder or their representatives (i.e. audit findings should be based on independently verifiable third party evidence).

Documents Sighted:

The documents sighted field is to list the documents sighted or reviewed as part of the audit and should include the title, author and date. This field should also include details of any site visits and inspections undertaken as part of the audit.

Determination:

The determination field is to summarise the justification for findings against the criteria.

Compliance Findings:

The Australian Government Department of the Environment uses the following compliance finding ratings:

Y: Compliance; N: Non-compliance; NA: Not applicable at time of audit; O: Observation.

Compliance

A rating of 'compliance' is given when the auditee has complied with a condition, element of a condition, or measure required by a management plan, report or program etc.

Non-compliance

A rating of 'non-compliance' is given when the auditee has not met a condition, element of a condition, or measure required by a management plan, report or program etc.

Not applicable

A rating of 'not applicable at the time of the audit' is given when the condition or element of a condition falls outside the scope of the audit e.g. if an activity has not yet commenced.

Observation

An 'observation' may be made about issues relevant to the protection of a matter of national environmental significance when the issue is not strictly related to compliance or non-compliance with a condition or element of a condition.

Note: The above ratings are to be applied by the approved independent auditor. They are also to be applied when measuring compliance in relation to management plans, reports, or programs etc (however described) required by conditions.



Photo: Desert landscape © Nick Rains

Appendix C—Audit Report— Auditor’s Certification

Auditor’s name, position, company and contact details:

Auditor’s qualifications and/or experience:

Auditor’s declaration:

I,(name of auditor)

- For environmental audits that are required by a condition of an *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) approval I certify that, to the best of my knowledge, all information provided in the audit report attached to this audit certification statement is true, correct and complete.

I am aware that section 491 of the EPBC Act makes it an offence in certain circumstances to knowingly provide false or misleading information or documents to specified persons who are known to be performing a duty or carrying out a function under the EPBC Act or the regulations. The offence is punishable on conviction by imprisonment for not more than 1 year, a fine not more than 60 penalty units, or both.

- For directed environmental audits that are required pursuant to section 458 of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) I certify that, to the best of my knowledge, all information provided in the audit report attached to this audit certification statement is true, correct and complete.

I am aware that section 461(4) of the EPBC Act makes it an offence in certain circumstances for an environmental auditor to include a statement in an audit report that is false or misleading in a material particular. The offence is punishable on conviction by imprisonment for not more than 6 months.

Signature:

Date:

Note: Modify the auditor’s certification to reflect whether the environmental audit was required by a condition of an EPBC Act approval or directed pursuant to section 458 of the EPBC Act.



environment.gov.au

