



Home Energy Efficiency Retrofits

Method Guide

Version 4.6, May 2024

ESS »

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1 About this document

This document provides guidance about how the Home Energy Efficiency Retrofits (**HEER**) method of the Energy Savings Scheme (**ESS**) operates, some of the key requirements that must be met when using the method, and how to calculate energy savings for a Recognised Energy Saving Activity (**RESA**) and create energy savings certificates (**ESCs**). This document should be used by:

- applicants [seeking accreditation as a certificate provider](#), to assist them in completing their application
- those persons who are already [Accredited Certificate Providers \(ACPs\)](#), to assist them in accurately calculating energy savings using this method.

1.1 Method overview

The HEER method can be used to calculate energy savings and create ESCs from a range of energy efficient activities in residential buildings and small business sites. The method allows ACPs to make more cost effective offers of energy saving activities to residential and small business consumers. These activities allow those consumers to benefit from reduced energy costs.

1.2 Legislative requirements

This document is not legal advice. The legal requirements for ACPs participating in the ESS are set out in:

- Schedule 4A of the *Electricity Supply Act 1995* (NSW) (**Act**)
- Part 6 of the *Electricity Supply (General) Regulation 2014* (NSW) (**Regulation**)
- the *Energy Savings Scheme Rule of 2009* (**ESS Rule**).

ACPs are also required to meet any additional accreditation conditions as set out in their Accreditation Notice.

1.3 General requirements

The [General Requirements Guide \(General Requirements\)](#) summarises the key requirements (including [Minimum Requirements of Conduct](#)) that apply to all ACPs irrespective of calculation method. You will need to refer to the General Requirements when preparing an application for accreditation and to understand the obligations of an ACP.

1.4 Document control

Version number	Change description	Date published
V4.0	Alternative evidence requirement for activity E1 and other administrative changes	March 2019
V4.1	Updated to reflect amendments to the ESS Rule	March 2020
V4.2	Updated to: <ul style="list-style-type: none"> • Reflect amendments to the ESS Rule. • Remove content duplicated in the General Requirements Guide or on the ESS website, • Reorganise content to a more logical order. • Provide additional guidance on what a small business site is, the purpose of a site assessment and post implementation declaration. • Clarify the minimum required records for a Small Business Site. 	January 2022
V4.3	Updated to reflect the introduction of The Energy Security Safeguard Application (TESSA)	September 2022
V4.4	Updated to reflect amendments to the ESS Rule	April 2023
V4.5	Updated to: <ul style="list-style-type: none"> • reflect amendments to the ESS Rule relating to co-payments and baseline energy savings • reflect changes to HEER fact sheet requirements • clarify only one-for-one HEER water heater replacements are allowed. 	March 2024
V4.6	Updated to reflect amendments to the ESS Rule relating to Activity Definition D5 including: <ul style="list-style-type: none"> • adding installing a new high efficiency pool pump • changes to minimum required records to reflect changes to Eligibility, Equipment and Installation Requirements • increased co-payment. 	May 2024

2 Requirements that must be met

We have provided information below about the requirements of the HEER method. This is not an exhaustive list of requirements, and ACPs should ensure that they are familiar with their obligations under the Act, Regulation, ESS Rule and any additional accreditation conditions set out in their Accreditation Notice.

2.1 Energy saver

An ACP can only calculate energy savings and create ESCs from an implementation if the ACP is the energy saver under the ESS Rule. The ACP must be the energy saver as at the implementation date. An energy saver can be the:

- **original energy saver** – which, under the HEER method, is the purchaser (discussed in the next section), or
- **nominated energy saver** – which is someone the original energy saver has nominated as the energy saver by completing a [Nomination Form](#).

See Section 5 of the General Requirements for requirements about energy saver, the nominated energy saver, and form and manner of nomination.

2.2 Purchaser

In general, the purchaser is the person who purchases or leases the goods or services that enable the relevant energy savings to be made. However, the following persons cannot be a purchaser and therefore cannot be an original energy saver under the HEER method:^a

- an ACP that is not the owner, occupier or operator of the relevant site^b
- a person who purchases or leases the goods or services for the purpose of reselling the end-user equipment, unless the resale will be an inclusion in a contract for the sale of land, or a strata scheme lot.^c

2.3 Minimum co-payment

The purchaser is required to pay a net amount^d towards the cost of the implementation^e (**minimum co-payment**) as shown in Table 2.1.

^a *ESS Rule*, cl 10.1 (definition of 'Purchaser').

^b ACPs that are the nominated energy saver will typically fall under this category.

^c Wholesalers will typically fall under this category.

^d *ESS Rule*, cl 10.1 (definition of 'Net Amount').

^e *ESS Rule*, cl 9.8.1(f).

Table 2.1 Minimum co-payments

Implementation date	Activity Definition	Minimum co-payment (excluding GST)
Before 19 June 2024	All HEER Activity Definitions	\$30 per implementation
On or after 19 June 2024	Activity Definitions D5, D16-D21	\$200 per item of End-User Equipment
	All other HEER Activity Definitions	\$30 per implementation

The minimum co-payment must be evidenced by a tax invoice and sales ledger, and other evidence required by the Scheme Administrator. The minimum co-payment must not be reimbursed, credited by a third party, or made in part or in full by a non-cash inducement^f or in-kind payment. The minimum co-payment must be paid before the ACP can register ESCs. Proof that the payment was made before the ESC registration date will be checked at audit.

The ESS Rule specifies that the minimum co-payment requirement does not apply to implementations that are delivered through an approved low-income energy program or an exempt energy program.

2.4 Implementation, implementation date and site

The ESS Rule defines implementations, implementation dates and sites (explained below). These concepts are used to determine the number of ESCs, and from when they can be created.

2.4.1 Implementation

An implementation is the delivery of a RESA^g at a site.^h Activities eligible to be RESAs where the HEER method is used are set out in Schedules D and E to the ESS Rule (see section 3.7 of this guide).

2.4.2 Implementation date

For RESAs under the HEER method, the implementation date is the date that the end-user equipment is installed.ⁱ

2.4.3 Site

The site must be a residential building or small business site with a NSW address.^j For these purposes:

^f ESS Rule, cl 10.1 (definition of 'Non-Cash Inducement')

^g A RESA must meet all of the criteria set out in clause 5.3, 5.3A, 5.3B and does not include those activities set out in clause 5.4 of the ESS Rule.

^h ESS Rule, cl 10.1 (definition of 'Implementation').

ⁱ ESS Rule, cl 9.8.2.

^j ESS Rule, cl 10.1 (definition of 'Site').

A residential building means a building or part of a building classified as a Building Code of Australia (**BCA**) Class 1, 2 or 4 building, and may include any non-habitable building (BCA class 10a or 10b) on the same site.

A small business site means a site:

- a) *that is entirely occupied by one business; and*
- b) *where the business, as a consumer of electricity at the Site:*
 - i. *is a Small Customer (and, for the avoidance of doubt, has not aggregated its load at the Site with consumption at other Sites for the purposes of being treated as a Large Customer under its electricity purchase arrangements); or*
 - ii. *is a customer of an Exempt Seller, and has an annual electricity consumption below the Upper Consumption Threshold for electricity.*

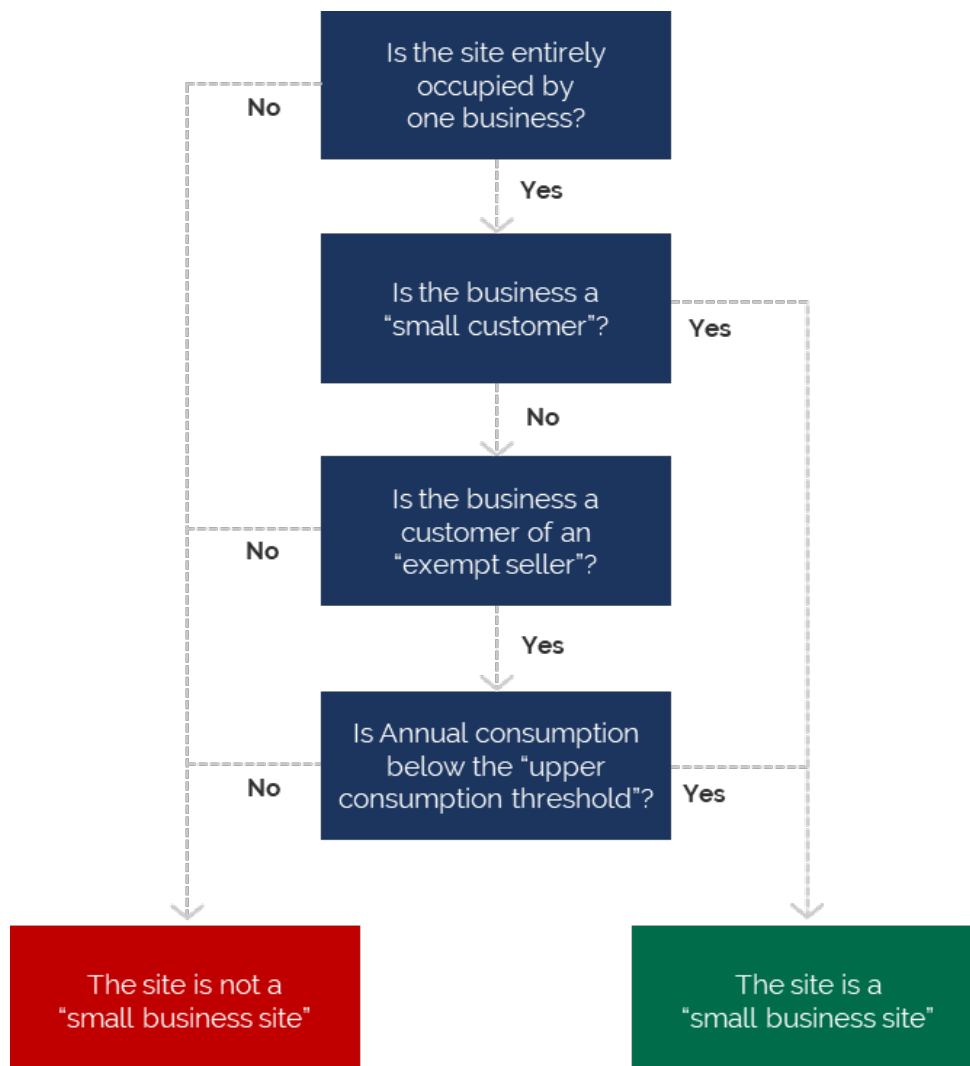
Small customer, large customer, exempt seller and upper consumption threshold have the same meaning as in the *National Energy Retail Law* (NSW).

A site will generally be a Small Business Site if it is entirely occupied by a business that is an electricity customer, and it consumes less than 100MWh of electricity per year (from any source, including on-site generation) at that site (see Figure 1).

A business will generally be an electricity customer if it is sold electricity by a seller (including an exempt seller). The Australian Energy Regulator provides relevant guidance on the type of activities that are likely to constitute the sale of electricity, and those activities that are not considered a sale of electricity in its [Retail Exempt Selling Guideline](#).

Relevantly, the guideline states that it is likely that electricity is sold for the purposes of the retail law if it is itemised in a separate, discrete charge but not if the electricity costs are only one part of another fixed charge (for example, rent that includes electricity costs).

Figure 1 How to assess whether the site is a small business site



2.5 Eligible activities

Eligible activities are defined in the activity definitions in Schedules D and E to the ESS Rule and are listed in Table 2.2 below. To be eligible, each activity undertaken at the site must comply with the requirements specified in the activity definition. These requirements include:

- eligibility requirements
- equipment requirements
- implementation requirements.

Table 2.2 Eligible activities

Activity Definitions ^a	Name of Activity
D1	Replace an external single-glazed window or door with a thermally efficient window or door
D2	Modify an external window or glazed door by installing secondary glazing
D5	Install a new high efficiency pool pump or replace an existing pool pump with a high efficiency pool pump Note: For Implementations before 19 June 2024, the Activity name is "Replace an existing pool pump with a high efficiency pool pump"
D11	Replace an existing gas fired water heater with a high efficiency gas fired water heater
D12	Install a high efficiency gas space heater or replace an existing gas space heater with a high efficiency gas space heater
D13	Install a natural roof space ventilator
D14	Install a fan-forced roof space ventilator, PV powered fan-forced roof space ventilator or an occupied space ventilator
D15	Replace an exhaust fan with a self-sealing exhaust fan
D16	Install a new high efficiency air conditioner or replace an existing air conditioner with a high efficiency air conditioner
D17	Replace an existing electric water heater with an air source heat pump water heater
D18	Replace an existing electric water heater with a solar (electric boosted) water heater
D19	Replace an existing gas water heater with an air source heat pump water heater
D20	Replace an existing gas water heater with a solar (electric boosted) water heater
D21	Replace an existing gas water heater with a solar (gas boosted) water heater
E1	Replace halogen downlight with LED luminaire and/or lamp
E2	Replace a linear halogen floodlight with a high efficiency lamp
E3	Replace parabolic aluminised reflector (PAR) lamp with efficient luminaire and/or lamp
E4	Replace a T8 or T12 luminaire ^b with a T5 luminaire ^c
E5	Replace a T8 or T12 luminaire ^b with a LED luminaire
E6	Replace an existing showerhead with an ultra-low flow showerhead
E7	Modify an external door with draught-proofing
E8	Modify an external window with draught-proofing
E9	Modify a fireplace chimney by sealing with a damper
E10	Install an external blind to a window or door
E11	Replace an Edison screw or bayonet lamp with an LED lamp for general lighting purposes
E12	Modify an exhaust fan with a sealing product
E13	Replace a T5 luminaire with a LED luminaire

a. Activities D6 – D9 refer to activities that do not commence unless notified by the Minister by notice published in the NSW Government Gazette.

b. The existing lighting equipment must not be a luminaire modified with T5 adaptor kit.

c. Products defined as a T5 adaptor kit are not eligible. A T5 adaptor kit is any equipment that enables a T8 or T12 Luminaire to accommodate or provide physical support to a T5 Lamp or Luminaire.

2.6 Ineligible activities

In addition to the specific eligibility requirements set out in the activity definitions in Schedules D and E to the ESS Rule, there are general threshold requirements for an activity to be a RESA.^k

Ineligible activities include:

- fuel switching from electricity to gas
- installing T5 adaptor kits or retrofit luminaire LED linear lamps (see Table A9.4 of Schedule A to the ESS Rule)
- an activity undertaken to comply with a mandatory legal requirement imposed through a statutory or regulatory instrument of any jurisdiction, including compliance with BASIX and BCA requirements except for alterations, enlargements or extensions of a BASIX affected development
- an activity that reduces consumption of an eligible fuel by reducing production, service or safety levels.

2.7 HEER fact sheets

ACPs must provide the customer with a fact sheet before the customer agrees to the upgrade (i.e. before they sign the nomination form and the installation begins).^l Table 2.3 sets out the fact sheet requirements.

Table 2.3 Fact sheet requirements

Implementation date	Activity Definition	Fact sheet that must be provided
Before 1 April 2024	All HEER Activity Definitions	HEER Fact Sheet^a
On or after 1 April 2024 ^b	Activity Definitions D17 and D19	HEER Heat Pump Water Heater Fact Sheet
	All other HEER Activity Definitions	HEER Fact Sheet V2.0 or later

a. You can provide version 1.3 or version 2.0 of the HEER Fact Sheet to customers before 1 April 2024. From 1 April 2024 you should provide the customer with the latest version of the HEER Fact Sheet.

b. You may need to provide 2 fact sheets if the upgrade involves a heat pump water heater and other activities.

2.8 Eligibility requirements

The eligibility requirements relate to the existing conditions at the site. Please refer to the eligibility requirements specified in each activity definition in Schedules D and E to the ESS Rule.

ACPs must collect records to verify that the eligibility requirement(s) have been met for each activity they implement. The records required for each activity are specified in section 4 of this guide. This will be checked during audits.

^k ESS Rule, cl 5.4.

^l [Minimum Requirements of Conduct](#), Table 4.

2.8.1 Site assessment

The method requires a site assessment to be conducted to identify eligible energy savings at the site.^m The site assessment must take place on or before the implementation date.

Where a site assessment requires particular technical expertise, or may pose a specific safety risk, the person conducting the site assessment should have relevant training, qualifications or certifications to ensure the site assessment can be completed safely and accurately.

To demonstrate that a site assessment has been conducted, ACPs must provide a site assessor declaration. ACPs may use the [template](#) provided on the ESS website or develop their own declaration form based on the template.

The purpose of the site assessor declaration is to:

- show that a site assessment has taken place at the site
- show the activities to be implemented as meeting the eligibility requirements specified in the activity definition(s) of the ESS Rule
- document and include a list of all equipment that is to be modified or replaced for the purposes of generating ESCs
- confirm the information provided is complete and accurate.

2.9 Equipment requirements

The equipment requirements are specific to the type of product being installed. Refer to the equipment requirements specified in each activity definition in Schedules D and E to the ESS Rule. The following points are provided as general examples of equipment requirements:

- being a product accepted by the Scheme Administrator
- the type of product that can be installed
- minimum Australian Standards with which the product must comply
- minimum performance or lifetime standards that the product must meet
- requirements for the product to be registered in the GEMS Registryⁿ and comply with prescribed greenhouse and energy minimum standards
- minimum warranty requirements.

Heat pump and solar water heater equipment installed under activity definitions D17, D18, D19, D20 and D21 must be accepted as meeting the relevant equipment requirements.^o Information about the equipment requirements and application process is available on the Essential Services Commission's [website](#).

^m Eligible energy savings are those that can be calculated using equation 16 of the ESS Rule.

ⁿ The GEMS Registry is a published registry of products registered under either Greenhouse and Energy Minimum Standards or published Minimum Energy Performance Standards (MEPS).

^o Equipment requirements are in the activity definitions in Schedules D and E of the ESS Rule.

Only one-for-one water heater replacements are allowed under the HEER method. Where more than one water heater is being installed at a site, the evidence must clearly show the number of water heaters that were replaced, which must not be less than the number being installed, and that the minimum co-payment has been made for each water heater installed (see section 2.3 for details).

Water heater applications are made through the Victorian Energy Upgrades (**VEU**) online system. Information about our streamlined application pathway for water heater products already accepted under the VEU program is available in the [Product Applications Guide](#). These types of applications are submitted by email.

Lighting equipment installed under activity definitions E1, E2, E3, E5, E11 and E13 must be accepted as meeting the relevant equipment requirements.^P Information about the equipment requirements and the product acceptance process is available in the [Product Applications Guide](#).

We publish all accepted products on the Accepted Products List in [TESSA](#).

ACPs must collect records to verify that the equipment requirement(s) have been met for each activity they implement. The records required for each activity are specified in section 4 of this guide. This will be checked during audits.

2.10 Implementation requirements

The method can only be used to calculate energy savings from implementing eligible activities listed in Table 2.2 and cannot be used to calculate energy savings from merely selling products.

Additional implementation requirements are specific to each activity definition in Schedules D and E to the ESS Rule. ACPs must also comply with all relevant state or Commonwealth legislative requirements. The following points are provided as general examples of implementation requirements:

- specific Australian Standards with which the installation must comply
- minimum training that installers must undertake before installing products
- any licences or certifications that the installer is required to hold to undertake an installation.

ACPs must collect records to verify that the implementation requirements have been met for the activity. The records required for each activity are specified in section 4 of this guide. This will be checked during audits.

2.10.1 Post-implementation declaration

ACPs are required to provide a post-implementation declaration to demonstrate the completed implementation meets all of the relevant equipment and implementation requirements. ACPs may use the [template](#) provided on the ESS website or develop their own declaration form based on the template.

^P Equipment requirements are in the activity definitions in Schedules D and E of the ESS Rule.

The purpose of the post-implementation declaration is to:

- show the date of implementation and confirm the activity has been performed at the site
- show the implementation complies with the implementation requirements specified in Schedule D and E to the ESS Rule
- if relevant, show the implementation has been performed or supervised by a suitably qualified person
- document and include a list of all new equipment installed at the site for the purposes of generating ESCs
- confirm the information provided is complete and accurate.

2.11 Efficiency requirement for installing new end-user equipment

The installation of new end-user equipment only constitutes a RESA if the Scheme Administrator is satisfied that the efficiency of energy consumption of the new end-user equipment is greater than the average energy efficiency of end-user equipment that provides the same type, function, output or service.⁹

Where an activity involves the installation of new end-user equipment, the new end-user equipment must have a higher efficiency than any baseline/defined parameters specified for that activity (see Schedules D and E to the ESS Rule).

2.12 Recycling and disposal requirements

The ACP must not refurbish, re-use or resell end-user equipment. Furthermore, if the implementation:

- is in a metropolitan levy area (i.e. an area with a postcode listed in Table A25 of Schedule A to the ESS Rule)
- has an implementation date on or after 15 May 2016,

then any lighting end-user equipment containing mercury must be recycled in accordance with the recycling requirements of a product stewardship scheme such as 'Fluorocycle' or its equivalent.^r

ACPs are responsible for ensuring that lighting end-user equipment removed or replaced during a lighting upgrade is disposed of appropriately. Similarly, if the activity involves disposal of any refrigerants, such as the removal and replacement of an air conditioner, refrigerants must be disposed of in a manner that is compliant with the *Ozone Protection and Synthetic Greenhouse Gas Management Act 1989*.

⁹ Clause 5.3B of the ESS Rule specifies methods that may be used for estimating the energy efficiency of End-User Equipment.

^r ESS Rule, cl 5.3A(b).

An ACP must retain records of the recycling evidence for any disposal of refrigerants or lighting end-user equipment containing mercury. This could be in the form of a tax invoice or recycling receipt.

2.13 Reporting

The activities that make up the implementation must be identified, recorded and reported in a form and manner specified by the Scheme Administrator. Requirements as to the form and manner of the reports will be determined on a case-by-case basis for each accreditation and included in an ACP's Accreditation Notice. In determining the reporting requirements, the Scheme Administrator may consider such factors as it considers relevant, including:

- the frequency and volume of implementations
- any risks associated with the activity or delivery of the activity.

For information about record keeping requirements, see section 4 of this document.

2.13.1 Use of templates and other documents

We provide templates and other documents for ACPs and their installers to use when engaging with customers, as outlined in Table 2.4. Templates are available on the [ESS website](#). More information on the use of these templates is set out in section 4 of this document.

Table 2.4 Relationship between templates/forms and implementation stage

Project stage	Template/document	Primary purpose
Before implementation commences	<ul style="list-style-type: none"> • <i>HEER Fact Sheet or Heat Pump Fact Sheet</i>⁵ given to customer before they sign the nomination form • <i>Nomination form</i> signed by customer and ACP 	<ul style="list-style-type: none"> • Inform customer • Nominate ACP as the energy saver, provide details of implementation and declaration that ESS requirements have been met
At the start of the implementation	<ul style="list-style-type: none"> • <i>Site Assessor Declaration</i> completed and signed by the site assessor 	<ul style="list-style-type: none"> • Declaration that eligibility requirements have been met
At the end of the implementation	<ul style="list-style-type: none"> • <i>Post Implementation Declaration</i> signed by the installer and customer 	<ul style="list-style-type: none"> • Declaration that equipment requirements and implementation requirements have been met

⁵ From 1 April 2024 ACPs are required to provide customers installing a heat pump water heater with the HEER Heat Pump Water Heater Fact Sheet in place of the HEER Fact Sheet – see section 2.7.

2.14 Identifying, monitoring and managing risk

Organisations applying for accreditation under the HEER method must have a documented risk management policy specific to their proposed activity. The risk management policy should include reference to any standards or industry accepted risk management principles that have been adopted in the policy.^t At a minimum, the policy must describe how the organisation:

- identifies and records key risks to the ESS^u
- reviews and monitors these risks
- ensures appropriate controls are in place (i.e. strategies to manage these risks and reduce the likelihood or consequence of the risk occurring).

Before applying for accreditation, applicants must conduct a risk assessment of their proposed activity or activities. Once the risk assessment is complete, they are required to:

- record the outcomes of the risk assessment in a risk register
- submit the completed risk register with their application
- maintain and update the risk register for the duration of the accreditation.

The risk assessment should consider the following key risk areas (as a minimum):

- safety (e.g. incidents that could occur during, or as a result of, the implementation of an activity at a site resulting in injury to employees, representatives or customers)
- fraud (e.g. installers providing false documentation leading to the ACP improperly creating ESCs in contravention of the Act, or undertaking work in contravention of other relevant legislation)
- property damage (e.g. incidents that could occur during, or as a result of, an implementation of an activity at a site resulting in damage to property)
- regulatory (e.g. the ACP undertakes activities in contravention of relevant legislation).

An example risk register is attached in Appendix B. Organisations may use this example to develop their risk register, or they may develop their own. Organisations that wish to develop their own template should ensure that it is consistent with industry accepted risk assessment principles and practices or a relevant standard.^v

2.15 Internal audit procedures

ACPs under the HEER method must have internal audit procedures to monitor implementations. This includes auditing the work and records provided by contractors and representatives. ACPs must have sufficient processes in place to:

^t For example, *AS/NZS ISO 31000:2009: Risk Management – Principles and Guidelines*.

^u This includes any risks that may impact on the integrity and reputation of the ESS.

^v For example, *ISO/IEC FDIS 31010: Risk management – Risk assessment techniques*.

- identify discrepancies between their records and the activities actually occurring at each site, including work and records provided by contractors and representatives
- confirm that controls identified in their risk assessment are effectively mitigating risks to the ESS.

Internal audit procedures will not replace independent audits that may be required by the Scheme Administrator.^w However, having robust internal audit procedures may assist ACPs to identify errors before creating ESCs and subsequently streamline independent audits. Robust internal audit procedures should also form an integral part of an ACP's process to review and monitor risks to the ESS associated with their project.

Appendix A provides further guidance to consider when developing internal audit procedures.

^w Refer to the [ACP Compliance Guide](#) for information about audits.

3 Calculating energy savings

Under the HEER method, energy savings may comprise only electricity savings and gas savings. Energy savings from switching from electricity to gas is not allowed (section 2.6).

3.1 Electricity savings

The electricity savings from an implementation of the HEER method can be calculated using:

- equation 16 of the ESS Rule, and
- the deemed activity electricity savings from the relevant activity definition in Schedules D and E to the ESS Rule.

3.2 Gas savings

The gas savings from an implementation of this method can be calculated using equation 16 of the ESS Rule, which uses the deemed activity gas savings from the relevant activity definition in Schedules D and E to the ESS Rule. Where there are no deemed activity gas savings for an activity, the gas savings will be zero.

3.3 Calculation tools

ACPs can develop their own calculation tool to assist in the calculation of energy savings. Spreadsheets and tools used in the calculation of energy savings must be developed in accordance with the most recent requirements of the HEER method under the ESS Rule and maintained to ensure they are up to date with such requirements. For example, ESS Rule factors, including deemed activity electricity and gas savings factors, are updated from time to time. Energy savings must be calculated in accordance with the relevant equations outlined in the ESS Rule.

4 Minimum required records

4.1 Record keeping requirements

ACPs are required to keep records in respect of a RESA, including records of:

- the location in which the RESA occurred
- the energy savings arising from that RESA
- the methodology, data and assumptions used to calculate those energy savings
- any other records specified in writing by the Scheme Administrator, including the minimum required records set out in section 4.2.^a

ACPs must retain records for at least six years, in a form and manner approved by the Scheme Administrator.^b Each ACP's Accreditation Notice may include a condition requiring that the ACP's record keeping arrangements are consistent with the *Record Keeping Guide*.

4.2 Minimum required records

Table 4.1 to Table 4.19 below describe the minimum documents ACPs are required to keep as a record of the energy savings from the project. For each implementation, ACPs must collect:

- the records described in Table 4.1
- the records described in the table relevant to the activity or activities being implemented.

The records specified in these tables are the minimum records that an ACP must have to support the creation of ESCs. ACPs are encouraged to keep additional records to assist with auditing and may need to do so if the minimum required records are not adequate to demonstrate that a requirement has been met. For example, additional records may be necessary to clarify any inconsistencies between other records or for more complex projects.

^a *Regulation*, cl 46(1) and (2).

^b *Regulation*, cl 46(3)-(4).

Table 4.1 Minimum required records for all implementations

Requirement	Document	Description
Small business site	Electricity bill	The document must clearly show: <ul style="list-style-type: none"> the name of the business at which the work took place the Australian Business Number (ABN) or Australian Company Number (ACN) of this business annual electricity consumption/usage under 100MWh per year or equivalent figure that allows for annual consumption calculation (e.g. average daily usage) for the business site at which the work took place. <p><i>Note: If the annual electricity consumption is calculated and results in a consumption close to the 100MWh per year threshold you must contact us to confirm the validity of the calculation before calculating energy savings from this activity.</i></p>
	or for a customer or an exempt seller	<ul style="list-style-type: none"> Information on electricity consumption / usage that shows consumption under the upper consumption threshold per year (currently 100MWh) for the business site at which the work took place If the seller holds a registered exemption, an extract from the public register of retail exemptions showing the exempt seller name^a
	Business evidence	If the electricity bill does not provide evidence of the site being occupied by a business, an additional piece of evidence must be provided for the site at which the work took place, such as either : <ul style="list-style-type: none"> ABN or ACN certificate confirming the business name ASIC extract confirming the business name receipts produced by the business showing the business name and ABN or ACN.
Implementation date	Certificate of Compliance – Electrical Work (CCEW) or Tax invoice	The document must clearly show: <ul style="list-style-type: none"> the date the work was conducted (i.e. the equipment was installed) the address where the work took place.
Implementation address	CCEW or Tax invoice	The document must clearly show: <ul style="list-style-type: none"> the date the work was conducted the address where the work took place.
Minimum co-payment	Tax invoice and Sales ledger	The tax invoice must clearly show: <ul style="list-style-type: none"> the amount paid for the implementation the name of the purchaser the ABN of the purchaser (if applicable) the goods or services purchased the date of the purchase. <p>The sales ledger must clearly show:</p> <ul style="list-style-type: none"> the amount paid for the implementation when the payment was made who made the payment.
Nomination	Nomination form	The nomination form must: <ul style="list-style-type: none"> be in the required form (i.e. using the relevant template available from the ESS website)

Requirement	Document	Description
Calculations	The spreadsheet or calculation tool used to calculate energy savings from each implementation	<ul style="list-style-type: none">be signed by the original energy saver on or before the implementation date. The document must clearly show the calculation of energy savings, and the data inputs and factors applied as required for the relevant activity in Schedules D and E to the ESS Rule.

a. The public register is available at <https://www.aer.gov.au/retail-markets/retail-exemptions/public-register-of-retail-exemptions>.

Table 4.2 Minimum required records - **activities D1 and D2** (replacing windows & doors and modifying glazing of windows & doors)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show how the existing equipment installed at the site meets the requirements.
Equipment requirements	Manufacturers specifications and	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product • the warranty details of the product.
	Window Energy Rating Scheme (WERS) rating certificate or Screenshot from the WERS database	The document must show the WERS rating of the product.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who installs the product at the site • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site.

Table 4.3 Minimum required records - **activity D5** (replace a pool pump or install a new pool pump^a)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show: <ul style="list-style-type: none"> • for replacement, the existing equipment installed at the site or • for installation of new equipment from 19 June 2024, that there is no existing equipment installed at the site.
Equipment requirements	Geo-tagged photograph(s) or tax invoice and	The document must show the make and model of the new equipment.
	Extract or screenshot of the GEMS Registry and	The document must show the registration status of the product in the GEMS Registry as well as the following values, as applicable: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product • the star rating of the product.
	Warranty document	The document must show the duration of the warranty (for implementations from 19 June 2024).
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the qualified licence holder that performs or supervises the installation of the activity • must be co-signed by the purchaser. Where there are two qualified licence holders involved in the installation, they must both co-sign the declaration.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site.
	Disposal receipt or geo-tagged photo (for replacement)	The document must show the removed equipment was disposed (for implementations from 19 June 2024).

^a Installations of new pool pumps are only eligible for implementations from 19 June 2024

Table 4.4 Minimum required records - **activity D11** (replace gas fired water heater with gas fired water heater)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show the existing gas fired water heater at the site. Where possible, the photograph must show the capacity of the existing gas fired water heater.
Equipment requirements	Manufacturer's specifications and	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product including capacity • the star rating of the product • the warranty details of the product.
	Excerpt from the GTRC National Certification Database	The excerpt must show that the product is listed as certified in the GTRC National Certification Database.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the qualified licence holder that performs or supervises the installation of the activity • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site.

Table 4.5 Minimum required records - **activity D12** (install or replace gas space heater)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show: <ul style="list-style-type: none"> • whether there is an existing gas space heater • where there is an existing gas space heater, the capacity of the existing heater.
Equipment requirements	Manufacturer's specifications and	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product including capacity • the star rating of the product • the warranty details of the product.
	Excerpt from the directory of Australian Gas Association (AGA) certified products	The excerpt must show that the product is listed in the AGA directory.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the qualified licence holder that performs or supervises the installation of the activity • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site.

Table 4.6 Minimum required records - **activity D13** (install a natural roof space ventilator)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show that there is no existing equipment at the site and there is continuous roof or ceiling insulation in the roof space.
Equipment requirements	Manufacturer's specifications	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product including capacity • the product's rated flow coefficient and rated effective aerodynamic area • the warranty details of the product.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the qualified licence holder that performs or supervises the installation of the activity • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the same site shown in the photo above.

Table 4.7 Minimum required records - **activity D14** (install a fan-forced roof space ventilator, PV powered fan-forced roof space ventilator or an occupied space ventilator)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show that there is no existing equipment at the site and there is continuous roof or ceiling insulation in the roof space.
Equipment requirements	Manufacturer's specifications	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product including capacity • the product's rated flow coefficient and rated electrical power consumption • the warranty details of the product.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the qualified licence holder that performs or supervises the installation of the activity • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the same site shown in the photo above.

Table 4.8 Minimum required records - **activity D15** (replace an exhaust fan with a self-sealing exhaust fan)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show the existing exhaust fan at the site, ducting between the fan to outlet at exterior of the building or where that is not possible, a photo of the exterior vent.
Equipment requirements	Manufacturer's specifications	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product • the warranty details of the product • instructions for the installation of the product.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the qualified licence holder that performs or supervises the installation of the activity • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site, show ducting between the fan to outlet at exterior of the building or where that is not possible, a photo of the exterior vent.

Table 4.9 Minimum required records - **activity D16** (replace an air conditioner or install a new air conditioner)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show: <ul style="list-style-type: none"> • for replacement, the existing equipment installed at the site or <ul style="list-style-type: none"> • for installation of new equipment, that there is no existing equipment installed at the site.
Equipment requirements	Geo-tagged photograph(s) or tax invoice, and	The document must show the make and model of the new equipment.
	Extract or screenshot of the GEMS Registry	The document must show the registration status of the product in the GEMS Registry as well as the following values, as applicable: <ul style="list-style-type: none"> • Residential TCSPF_mixed • Rated AEER • Residential HSPF_mixed • Rated ACOP • Residential HSPF_cold
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • must be based on the template provided on the ESS website • must be completed and signed by the qualified licence holder that performs or supervises the installation of the activity • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site.

Table 4.10 Minimum required records - **activities D17, D18, D19, D20 and D21** (replace a water heater with a heat pump or solar water heater)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show the existing equipment installed at the site is an electric resistance storage (activities D17 and D18), gas storage (activities D19, D20 and D21) or instantaneous water heater.
Equipment requirements	Tax invoice and	The document must show the product make and model number of the new equipment installed.
	Product acceptance by the Scheme Administrator	Refer to the Product acceptance page published on the ESS website.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the qualified licence holder that performs or supervises the installation of the activity • must be co-signed by the purchaser. Where there are two qualified licence holders involved in the installation, they must both co-sign the declaration.
	Geo-tagged photograph(s)	The photograph(s) must show: <ul style="list-style-type: none"> • the new equipment installed at the site • the make and model number of the new equipment.

Table 4.11 Minimum required records - **activity E1** (replace halogen downlight with LED)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show the existing lighting equipment at the site. Where possible, the photograph should show that the existing lighting is rated at either 35W or 50W.
Equipment requirements	Manufacturers specifications and	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product • the list of dimmers and drivers with which the product has been tested, and found compatible (where the product category is LED Lamp only – ELV).
	Geo-tagged photograph(s) and	The photograph(s) must show the existing transformer and dimmer for each lamp that is to be replaced with a LED Lamp only – ELV. or The photograph(s) must show each different transformer/dimmer and lamp combination, and be supported by an electrician's declaration that includes: <ul style="list-style-type: none"> • a list of the brands and models for each different transformer/dimmer and lamp combination, the number of lamps for each combination and if the transformers are magnetic or electronic, • confirmation that each LED Lamp only – ELV replacement is compatible with the transformer and/or dimmer it is installed with, according to the lamp supplier's compatibility list(s) • confirmation that each lamp has been verified as operating correctly after it was installed. Where dimming is used, the lamp must not flicker when dimmed.
	Acceptance by the Scheme Administrator (where required) and	Refer to the Product Acceptance page published on the ESS website.
	Electrician's declaration of dimmer compatibility (where required)	Required if the lamp is to be installed in a dimmable circuit. Refer to the Product Applications Guide published on the ESS website.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the licensed electrician that performs or supervises the installation • must be co-signed by the purchaser.
	Geo-tagged photograph(s) and	The photograph(s) must show the new equipment installed at the site.
	Electrician's declaration of transformer compatibility (where required)	Required if the lamp is to be installed with an existing transformer. Refer to the Product Applications Guide published on the ESS website.

Requirement	Document	Description
Recycling requirement	Recycling receipt or certificate	The document must show that lighting has been disposed of in accordance with clause 5.3A(b) of the ESS Rule. Please refer to section 2.12 of this guide.

Table 4.12 Minimum required records - **activities E2, E3, E4 and E5** (replace various lamps & luminaires)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show the existing lighting equipment at the site.
Equipment requirements	Manufacturers specifications and	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product.
	Acceptance by the Scheme Administrator (where required) and	Refer to the Product Acceptance page published on the ESS website.
	Electrician's declaration of dimmer compatibility (where required)	Required if the lamp is to be installed in a dimmable circuit. Refer to the Product Applications Guide published on the ESS website.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the licensed electrician that performs or supervises the installation • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site.
Recycling requirement	Recycling receipt or certificate	The document must show that lighting has been disposed of in accordance with clause 5.3A(b) of the ESS Rule. Please refer to section 2.12 of this guide.

Table 4.13 Minimum required records - **activity E6** (replace a showerhead)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show: <ul style="list-style-type: none"> • the existing hot water system at the site • the existing showerhead(s) at the site.
Equipment requirements	Manufacturers specifications and	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product • the warranty details of the product.
	Screenshot from Water Efficiency Labelling and Standards (WELS) database	The document must show the WELS rating of the showerhead.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the licensed plumber that performs the installation • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site.

Table 4.14 Minimum required records - **activities E7** and **E8** (draught-proofing)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show the existing door or window at the site.
Equipment requirements	Manufacturers specifications	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product • the warranty details of the product • instructions for the installation of the product.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who installed the product • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site.

Table 4.15 Minimum required records - **activity E9** (modify fireplace chimney)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show the existing fireplace at the site. Where possible, the photograph should show that the existing fireplace does not have an existing damper.
Equipment requirements	Manufacturers specifications	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product • whether the product is designed to be used in an operable fireplace • the warranty details of the product • instructions for the installation of the product.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who installed the product • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site. Where the product is not designed to be used in an operable fireplace, the photograph(s) must show that either : <ul style="list-style-type: none"> • the fireplace and access to the combustion chamber is sealed • if the firebox is not to be sealed, the fuel burning device has been tagged identifying that the fuel burning device has been sealed.

Table 4.16 Minimum required records - **activity E10** (install an external blind to a window or door)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s) and	The photograph(s) must show that the existing window or door is not shaded by any existing external shading device.
	Map or satellite image	The document must show the location and orientation of the site. The document may be a screen shot but must be detailed enough to confirm that the existing window or door does not face south.
Equipment requirements	Manufacturers specifications	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product • that the product has a warranty of at least 5 years • instructions for the installation of the product.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person that performs or supervises the installation of the activity • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site.

Table 4.17 Minimum required records - **activity E11** (replace Edison screw or bayonet lamp with LED)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show the existing lighting equipment at the site including the fixture.
Lighting equipment requirements	Manufacturers specifications and	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product • the list of dimmers with which the product has been tested, and found compatible.
	Geo-tagged photograph(s) and	The photograph(s) must show: <ul style="list-style-type: none"> • any existing dimmers connected to the same circuit as the new lighting equipment • the light output of the existing equipment.^a
	Acceptance by the Scheme Administrator (where required) and	Refer to the Product Acceptance page published on the ESS website.
	Electrician's declaration of dimmer compatibility (where required)	Required if the lamp is to be installed in a dimmable circuit. Refer to the Product Applications Guide published on the ESS website.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the licensed electrician that performs or supervises the installation • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site.
Recycling requirement	Recycling receipt or certificate	The document must show that lighting has been disposed of in accordance with clause 5.3A(b) of the ESS Rule. Please refer to section 2.12 of this guide.

^a The photograph must show the LCP value of the existing equipment, which is then used to determine the light output. Refer to Appendix B of the *Product Applications Guide* for more details.

Table 4.18 Minimum required records - **activity E12** (modify an exhaust fan with a sealing product)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show the existing exhaust fan at the site.
Equipment requirements	Manufacturer's specifications	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product • that the product has a warranty of at least 2 years • instructions for the installation of the product.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the qualified licence holder that performs or supervises the installation of the activity • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed and that it effectively restricts the airflow into or out of the site.

Table 4.19 Minimum required records - **activity E13** (replace a T5 luminaire with a LED luminaire)

Requirement	Document	Description
Eligibility requirements	Site assessor declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the person who identifies that the eligibility requirements are met.
	Geo-tagged photograph(s)	The photograph(s) must show the existing lighting equipment at the site.
Equipment requirements	Manufacturers specifications and	The document must show: <ul style="list-style-type: none"> • the model name or number of the product • the specifications of the product.
	Acceptance by the Scheme Administrator (where required) and	Refer to the Product Acceptance page published on the ESS website.
	Electrician's declaration of dimmer compatibility (where required)	Required if the lamp is to be installed in a dimmable circuit. Refer to the Product Acceptance Guide published on the ESS website.
Implementation requirements	Post implementation declaration and	The declaration: <ul style="list-style-type: none"> • may be based on the template provided on the ESS website • must be completed and signed by the licensed electrician that performs or supervises the installation • must be co-signed by the purchaser.
	Geo-tagged photograph(s)	The photograph(s) must show the new equipment installed at the site.
Recycling requirement	Recycling receipt or certificate	The document must show that lighting has been disposed of in accordance with clause 5.3A(b) of the ESS Rule. Please refer to section 2.12 of this guide.

Appendices

A Developing internal audit procedures

This guidance is provided to assist ACPs and persons applying for accreditation under the HEER method to develop internal audit procedures for the purpose of monitoring compliance with the ESS requirements.

The key points below are not an exhaustive list of information that should be considered when developing internal audit procedures applicable to the proposed activities.

A.1 Training and experience

Staff responsible for conducting internal audits should:

- understand legislative requirements relevant to the activity
- be familiar with the business processes and the risks identified in the activity risk assessment
- have sufficient training to implement relevant audit tasks, including any technical skills or experience they may require.

A.2 Documenting audit outcomes

The outcomes of internal audits must be clearly documented, including:

- sites that were audited
- audit tasks that were undertaken at the site
- the outcome of the audit procedures at the site
- any follow up actions that were implemented.

A.3 Selecting audit sites

The internal audit policy should describe how sites will be selected for audit, including:

- whether sites will be selected on a risk basis and, if so, what factors will be considered
- whether a sample of sites will be selected and, if so, what sampling methodology will be used
- the reasons for choosing the specific risk based or sampling approach and how it is the most appropriate for the activities.

A.4 Information to be verified

The purpose of internal audits is to confirm that:

- implementations have been undertaken in accordance with the ESS Rule and any conditions of accreditation
- controls identified during the risk assessment have been effective at mitigating risks to the ESS.

Examples of key information to be verified during the audit may include:

- the name and address of the purchaser
- the address of the site
- the implementation date
- the number and type of products installed at the site
- whether the existing equipment was removed from the site
- whether the nomination was signed by the purchaser on or before the implementation date
- whether the equipment was installed by a licensed tradesperson in accordance with the manufacturer's specifications and relevant legislation
- whether employees and representatives have complied with relevant legislation and internal policies and procedures
- whether the customer is satisfied with the implementation.

There may be additional information relevant to the activity that may need to be verified during the audit.

A.5 Audit tasks

The audit tasks should describe the actual checks that will be carried out to confirm the details of the implementation. For example, audit tasks to verify the quantity and type of eligible equipment installed at the site may include cross-checking the equipment details in records with the equipment:

- installed at the site
- requirements of the ESS Rule.

B Example Risk Register

<i>Risk No.</i>	<i>Risk Description</i>	<i>Likelihood (L)</i>	<i>Consequence (C)</i>	<i>Risk Score (LxC)</i>	<i>Risk Class</i>	<i>Control Measures</i>

Instructions

- Risk No** Number each risk you add to the risk register.
- Risk Description** Provide a concise description of each risk.
- Likelihood** Assess the likelihood of the risk occurring, from 1 (not likely) to 5 (almost certain to occur).
- Consequence** Assess the significance of the consequence of the risk occurring, from 1 (very minor consequence) to 5 (extreme consequence).
- Risk Score** Multiply the Likelihood and the Consequence.
- Risk Class** Assess as either Low, Moderate or High using the Risk Score and the Risk Table below.
- Control Measures** Provide a concise description of the controls you have in place to mitigate the likelihood of the risk occurring, or to reduce the consequence of the risk occurring.

Risk Table

IMPACT	5	MODERATE	HIGH	HIGH	HIGH	HIGH
	4	MODERATE	MODERATE	HIGH	HIGH	HIGH
	3	MODERATE	MODERATE	MODERATE	HIGH	HIGH
	2	LOW	LOW	MODERATE	MODERATE	HIGH
	1	LOW	LOW	LOW	MODERATE	MODERATE
		1	2	3	4	5
		LIKELIHOOD				