



Independent Pricing and Regulatory Tribunal
New South Wales

Record Keeping Guide

Energy Savings Scheme

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1 About this document?

The Record Keeping Guide (the **Guide**) sets out the Scheme Administrator's requirements for ACP's record keeping arrangements, as required under the:

- ▼ *Electricity Supply Act 1995 (Act)*¹, and
- ▼ *Electricity Supply (General) Regulation 2014 (Regulation)*².

Importantly, Sections 3 and 4 of this Guide are conditions of accreditation for all Accredited Certificate Providers (**ACPs**). Section 3 identifies the records that ACPs are required to keep. Section 4 sets out the Scheme Administrator requirements for appropriate record keeping arrangements.

This Guide is relevant to all ACPs, as Energy Savings Certificates (**ESCs**) created without the required supporting records and appropriate record keeping arrangements may be found to be improperly created.

This Guide is also relevant to applicants wanting to become an ACP or existing ACPs wanting to be accredited for a new activity under the ESS. One of the eligibility requirements for accreditation as an ACP in respect of your activity is that the Scheme Administrator is satisfied that you will have appropriate record keeping arrangements in place at the time of implementation.³

2 Appropriate record keeping is essential

Collecting and retaining the required records to support the methodology, data and assumptions used to calculate energy savings is an accreditation condition for ACPs and is critical for the proper creation of ESCs.

As an ACP, you are responsible for:

- ▼ Collecting and retaining the required records **before** the creation of ESCs, and
- ▼ Ensuring that record keeping arrangements **continue** to meet Scheme Administrator requirements.

Compliance with the requirements set out below will be assessed through audit. A failure to keep the required records may be a breach of your accreditation conditions, which could result in a range of penalties including suspension or cancellation of your accreditation.

We recommend that record keeping arrangements be consistent with the Australian Standard on Records Management AS/ISO 15489.⁴ This provides guidance on developing auditable record keeping procedures.

¹ Act, cl 44 of schedule 4A

² Regulation, cl 46

³ Regulation, cl 38(1)

⁴ Available at: Standards Australia - www.standards.com.au.

3 Record keeping requirements under the ESS

You must collect and retain the evidence listed in the guidance documents relevant to the calculation method for which you are accredited, as identified on the [Record Keeping page](https://www.energysustainabilityschemes.nsw.gov.au/Accredited-Certificate-Providers/Obligations-of-an-ACP/Record-keeping) on the ESS website (<https://www.energysustainabilityschemes.nsw.gov.au/Accredited-Certificate-Providers/Obligations-of-an-ACP/Record-keeping>).

There are some methods where a tabulated list of evidence is not included in the applicable guidance documents. For these methods you must propose the evidence that will be collected to support ESC creation in your application for accreditation, ensuring it meets the evidence requirements of the relevant method and Table 1. The proposed records will be approved as part of your accreditation. These methods include:

- ▼ Aggregated Metered Baseline
- ▼ Project Impact Assessment with Measurement and Verification

It is your responsibility to ensure you comply with the most recent version of the relevant guidance document at the time of implementing an activity and creating ESCs. Auditors will audit compliance using the version of the guidance document that was current at the time of your ESC creation.

4 Record keeping arrangements

You must maintain appropriate record keeping arrangements that meet the Scheme Administrator's requirements as long as you are accredited under the Scheme.

You must ensure that you have record keeping arrangements that will:

- ▼ Facilitate the collection of the required records
- ▼ Allow accurate records to be provided to the Scheme Administrator or to an auditor at any time, and
- ▼ Retain all records for at least 6 years after ESC creation, whether or not you are accredited.

Your record keeping arrangements must include the following documents, processes and procedures.

4.1 Document register

You must have a document register that meets the requirements set out in Table 1.

Table 1 Requirements for document register

Requirement
Must include a list of all the records that must be collected and retained to support ESC creation:
<ul style="list-style-type: none">▼ As outlined in the guidance relevant to the calculation method for which you are accredited (refer to Record Keeping page on the ESS website), or▼ If a suitable list is not defined for the calculation method for which you are accredited, your document register must identify the evidence that will be collected and retained to support ESC creation. In general you should include:<ul style="list-style-type: none">– Nomination form, where you are nominated as the energy saver– Details of the location of the Recognised Energy Savings Activity (RESA)– Evidence showing that the RESA has been, or will be, implemented (eg, sales invoices)– Evidence to support inputs to the calculation of energy savings– Records of the calculation of energy savings arising from the RESA– Records of the calculation of the number of ESCs to be created– Records that demonstrate that the RESA remains implemented and functioning for the life of the proposed energy savings, and– Any other records identified as part of your application for accreditation.

4.2 Record keeping processes and procedures

You must have documented record keeping processes and procedures that meet the requirements set out in Table 2.

Table 2 Requirements for record keeping processes and procedures

Requirements
<ul style="list-style-type: none">▼ Details of the step-by-step process of how each record is obtained, processed, maintained and controlled▼ The position(s) of the person(s) responsible for each of these steps▼ A description of where data was sourced, how the data is identified and recorded (within the relevant information systems)▼ How each record in the document register is created, approved and updated▼ Details of any information systems, databases, and/or spreadsheets used to collate, manage or store records listed in the document register▼ How each record in the document register is identified (via the record identification protocol/naming protocols) and where each record is located▼ The position of the person responsible for each type of record in the document register▼ Processes for archiving and retrieving documents, and▼ A description of how records will be retained for a minimum of six years.

4.3 Quality assurance (QA) procedure

The requirements in Table 3 must be met to demonstrate that you have adequate procedures in place to ensure that the records are complete, accurate and reliable.

Table 3 Requirements for QA procedures

Requirement
A documented procedure showing the processes and responsibilities for checking records, calculations and other steps in the creation and registration of ESCs including: <ul style="list-style-type: none">▼ The documented control procedures in place for each record▼ Details of any internal audit and reconciliation procedures you have developed to support your record keeping▼ The procedure for checking energy savings calculations prior to creation and registration of ESCs, and▼ The position of the person(s) who is responsible for performing these actions.

Document Control

Version	Change description	Date published
V1.1	Initial release of Record Keeping Guide	9 January 2012
V2.1	Update to: <ul style="list-style-type: none">▼ better identify what records are required to be kept by Accredited Certificate Providers to support ESC creation by prescribing accreditation conditions that refer to the evidence manuals published on our website▼ better communicate our requirements for record keeping arrangements to Accredited Certificate Providers and future applicants.	16 June 2015
V2.2	Updated to reflect the removal of the Evidence Manual for some methods.	April 2016
V3.0	Updated to <ul style="list-style-type: none">▼ clarify requirements;▼ remove duplication between sections,▼ improve readability and presentation	25 September 2020