
STATUTORY RULES OF NORTHERN IRELAND

2011 No. 169

**The Renewables Obligation (Amendment)
Order (Northern Ireland) 2011**

Bioliqid sustainability audit report

13. After Article 46 of the 2009 Order, insert—

“Bioliqid sustainability audit report

46A.—(1) This Article applies to a generating station which generates electricity (wholly or partly) from bioliqid in respect of which the operator of the generating station has submitted sustainability information.

(2) In relation to each consignment of bioliqid used in a generating station to which this Article applies, the operator of the station must, by the 31st May immediately following the obligation period during which the bioliqid referred to in paragraph (1) is used (“the relevant date”), provide the Authority with a sustainability audit report meeting the requirements specified in paragraph (3).

(3) The requirements specified in this paragraph are that the sustainability audit report must—

- (a) be prepared by a person who is not—
 - (i) the owner or operator of the generating station; or
 - (ii) a connected person, in relation to the owner or operator of the generating station;
- (b) identify the systems used by the operator of the generating station to produce the relevant sustainability information and confirm that measures have been taken—
 - (i) to protect those systems against fraud; and
 - (ii) to ensure the information produced by those systems is accurate and reliable;
- (c) evaluate the adequacy of the frequency and methodology of any sampling carried out for the purpose of obtaining or checking the data on which the operator relied in preparing the relevant sustainability information;
- (d) evaluate the robustness of the data on which the operator relied in preparing the relevant sustainability information; and
- (e) be prepared to an adequate standard.

(4) Subject to paragraph (5), it is for the operator of the generating station to demonstrate to the Authority’s satisfaction that the sustainability audit report was prepared to an adequate standard.

(5) A sustainability audit report shall be deemed to have been prepared to an adequate standard if it complies with the International Standard on Assurance Engagements 3000(2010 edition)(1) or equivalent.

(6) Where, in relation to bioliquid used in a generating station to which this Article applies, the operator of the station fails to provide the Authority with a sustainability audit report meeting the requirements specified in paragraph (3) by the relevant date, the Authority must, in relation to any NIROCs to which the operator would otherwise be entitled, postpone the issue of those NIROCs (up to the specified number) until such time as the sustainability audit report is provided.

(7) For the purposes of paragraph (6), the specified number is the number of NIROCs which the Authority has or estimates that it has or, but for this Article, would have issued in respect of the electricity generated by the bioliquid in relation to which a sustainability audit report meeting the requirements specified in paragraph (3) should have been provided.

(8) In this Article “relevant sustainability information” in relation to a consignment of bioliquid means the sustainability information submitted by the operator of the generating station in respect of the consignment.”.

(1) The International Standard on Assurance Engagements 3000 is set out from page 292 of Part II of the publication entitled “Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements” (2010 edition) (ISBN 978-1-60815-052-6) published by the International Federation of Accountants. Copies can be obtained from www.ifac.org.