



**Accounting
for Nature™**

Expert Rules

**RULES FOR THE ACCREDITATION
AND MAINTENANCE OF
ACCOUNTING FOR NATURE®
EXPERTS**

V1.0

DECEMBER 2023

VERSION CONTROL

Current version Accounting for Nature® Expert Accreditation Rules v1.0 (December 2023)
Approved for release by: Accounting for Nature Ltd

Previous version This is the first version.

Approved for release Accounting for Nature Ltd
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Professional legal, financial, and other expert advice should be sought by users of the Accounting for Nature® Standard and associated documents as required and relevant for the intended use.

DATA LICENCE AGREEMENT

By submitting a new Environmental Account registration, Proponents agree to AfN's [Data License Agreement](#) which sets out the terms on how the information and data contained in your application, including any ancillary information and data, is used by AfN.

PRIVACY STATEMENT

AfN is committed to protecting participant privacy in accordance with its [Privacy Policy](#).

ACKNOWLEDGEMENT

From 2008 to 2018, the Wentworth Group of Concerned Scientists developed the Accounting for Nature® model. The model sought to establish a practical, affordable, and scientifically robust methodology for creating a common unit of measurement to describe the condition of environmental assets and measure any change in the condition of those assets over a period of time.

Starting December 2018, the Wentworth Group will not participate in further development, application, or implementation of the Accounting for Nature® model. This will be undertaken by AfN. The Wentworth Group is not responsible for the use of or implementation of the Accounting for Nature® model or any associated services provided by AfN.

Glossary & Key Terms: For a complete list of terms and definitions, please refer to the Accounting for Nature® Glossary and Key Terms available from the [AfN website](#).

CONSULTATION AND REVIEW

AfN is committed to the development, review and implementation of a comprehensive Framework that directly impacts Users' credibility, effectiveness, and impact of Accounting for Nature® Certified Environmental Accounts.

To help achieve this, stakeholders are invited to provide feedback on the **Accounting for Nature® Accredited Experts Rules** during a review period, which will commence on 14 December 2023 and conclude on 15 June 2024.

This six-month timeframe allows stakeholders to review the document and submit their feedback. The feedback obtained during this period will be considered for potential revisions and improvements to ensure the effectiveness and relevance of the Method development and accreditation process.

All stakeholders are requested to submit their feedback via email to feedback@accountingfornature.org.

KEY DOCUMENTS, DEFINITIONS & FEES

All documents under the **Accounting for Nature® Framework** including the **Accounting for Nature® Glossary** and the **Accounting for Nature® Fee Schedule** are available to download from the Key Documents page on the AfN Website:

<https://www.accountingfornature.org/key-documents>

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Key terms

The key terms below are referenced throughout this document. For a full glossary of Accounting for Nature® terms, please see the **Accounting for Nature® Glossary**.

Term	Document definition
Accredited Auditor	An Accounting for Nature® Accredited Auditor is a recognised auditing professional accredited by AfN according to the requirements outlined in the Standard and Audit Rules. Accredited Auditors possess the skills to audit and determine whether an Environmental Account meets, in all material respects, the compliance requirements as evaluated against the Accounting for Nature® Certification criteria. An Accredited Auditor <u>must</u> be engaged by a Proponent seeking their Environmental Account to be Certified - Independent Audit.
Accredited Expert & Auditor Directory	The Accounting for Nature® Accredited Expert & Auditor Directory lists Accredited Auditors and Experts (General and Asset).
Accredited Experts	Accounting for Nature® Accredited Experts are recognised environmental and accounting professionals whom Accounting for Nature Ltd ('AfN') has accredited according to the requirements outlined in the Accounting for Nature® Standard and the rules contained within this document. Accredited Experts have the requisite skills to work with Proponents to create Environmental Accounts in accordance with Accredited Methods and advise on key aspects of the Standard. There are two categories of Accredited Experts: Asset Experts and General Experts.
Accredited Asset Experts	Experts with <u>demonstrated applied scientific expertise</u> of at least three years within their nominated area of specialisation (e.g., native vegetation, fauna, and soil).
Accredited General Experts	Experts with demonstrated experience in fields related to environmental accounting, including at least three years of experience in areas such as carbon accounting, environmental management, etc. General Experts may need to be supported by Asset Experts where Methods require specialist scientific expertise.
Accredited Method ('Method')	An Accounting for Nature® Accredited Method provides detailed instructions on how to measure the Condition of a specific Environmental Asset, at a particular Accuracy Level, at a particular Scale, and to support a specific Purpose and/or Claim. The Independent Science Committee is responsible for reviewing the science in Methods, and recommending to the AfN Executive whether it should be accredited for use under the Framework. All Asset Accounts must be prepared in accordance with an Accredited Method nominated at the time of registering an Environmental Account with AfN.
Environmental Account	An Environmental Account is a single registered environmental accounting project that reports on the Condition of one or more Environmental Assets. Environmental Accounts are comprised of individual Environmental Asset Accounts. Under the Framework, an Environmental Account includes all Environmental Account data and the Information Statement.

Term	Document definition
Environmental Asset	Environmental Assets are any biophysical feature in nature that can be measured within the three Realms ¹ of land, ocean, and freshwater or the three transition Realms (land/ocean, freshwater/ocean, land/freshwater). Environmental Assets can be specific, such as an individual fauna species, or broad such as a group of fauna species or an ecosystem. Environmental assets generally fall into one of the following Asset Classes: fauna, vegetation, soil, water, and ecosystems.
Environmental Asset Account ('Asset Account')	Environmental Accounts can be comprised of one or multiple Environmental Asset Accounts. An Asset Account individually reflects the condition of one Environmental Asset as specified by a single Accredited Method.
Information Statement	An Information Statement is a document prepared by a Proponent that documents, in non-technical terms, the Purpose of developing an Environmental Account, the rationale for the selection of Assets and Method(s), an overview of the data collection, analysis and results, disclosure of any limitations and the account Certification status. The Information Statement is Certified by AfN as part of an Environmental Account.
Proponent	A Proponent is any organisation or individual who is seeking to have, or already has, an Environmental Account developed under the Framework. Where a Proponent is an organisation, they must nominate a key contact who has delegated authority to sign the registration, and Certification Licence Agreement.

¹ IUCN Global Ecosystem Typology.

1 Introduction

1.1 Purpose

This document was developed by Accounting for Nature Pty Ltd ('AfN') to help guide Accounting for Nature[®] Accredited Experts through the process of obtaining and maintaining Expert Accreditation status. This document should be read in conjunction with the Accounting for Nature[®] Standard, which includes the criteria for Expert Accreditation. For information on how to become an Accounting for Nature[®] Accredited Auditor, please refer to the **Accounting for Nature[®] [Audit Rules](#)**.

1.2 What is an Accounting for Nature[®] Accredited Expert?

Accounting for Nature[®] Accredited Experts ('Accredited Experts' or 'Experts') can help users of the Accounting for Nature[®] Framework ('the Framework') develop Environmental Accounts. The assistance provided by Experts can include but is not limited to assisting Proponents in designing an Environmental Account (including an optional materiality assessment, stratification and generating a Data Collection Plan), as well as providing assistance with building an Environmental Account (such as carrying out fieldwork to collect Environmental Condition data, calculating the Econd[®], and writing an Information Statement).

Experts can be accredited either as an Asset Expert or as a General Expert. Asset Experts have applied scientific expertise in one of the Accounting for Nature Asset Classes, whilst General Experts have experience in fields relevant to environmental accounting.

1.3 Why apply for Expert Accreditation?

Accredited Experts are integral to implementing the Accounting for Nature[®] Framework. Expert Accreditation means that the person has skills and qualifications relevant to environmental accounting and understands the process of designing, building, and certifying Environmental Accounts per the **Accounting for Nature[®] [Standard](#)** ('the Standard'). Official Expert Accreditation is required under the Framework for any professional wishing to offer paid services to advise or assist others in implementing the Accounting for Nature Framework. These services can include, but are not limited to:

- assisting proponents in conducting materiality and screening assessments to inform the Environmental Account design;
- assisting proponents with Method selection and design of the Environmental Account;
- stratifying the Environmental Account in accordance with selected Methods;
- assisting with field data collection;
- calculating the Econd[®]; and
- writing Information Statements and preparing data for certification.

1.4 Eligibility Requirements

Accredited Experts have expertise in fields relevant to environmental condition accounting. All Experts must possess a relevant tertiary educational background and demonstrate at least three years of relevant work experience.

The **Accounting for Nature® Standard**, Section 8, lists specific eligibility criteria as shown in Tables 1 and 2 below.

Note. If prospective applicants are unsure of their eligibility, they are encouraged to discuss their eligibility with Accounting for Nature Ltd ('AfN') by providing education and work experience details to experts@accountingfornature.org.

1.4.1 Asset Experts

Asset Experts have specific scientific expertise, including experience in data collection and field assessments within their respective field(s). Asset Experts must nominate their area(s) of expertise as relevant to Environmental Assets measured under the Accounting for Nature® Framework.

Accounting for Nature® Asset Experts ('Asset Experts') have demonstrated experience in their field of expertise and meet the Asset Expert criteria.

Table 1 Eligibility criteria and supporting documentation for Asset Expert Accreditation.

Eligibility criteria	Example of supporting evidence
Relevant tertiary qualification	Copy of a degree, graduate diploma and/or graduate certificate (or equivalent) in a related field in natural sciences, environment, sustainability management or other related disciplines.
Experience – 3 years in nominated field of expertise	CV or reference material showing a minimum of 3 years' experience in their nominated fields.
Knowledge of the Accounting for Nature® Framework	Certificate of Completion from the online Accounting for Nature® Accredited Expert training course .

1.4.2 General Experts

General Experts do not need experience in field data collection or environmental monitoring experience but need to possess other skills relevant to environmental condition accounting. Such skills can include but are not limited to experience in managing environmental resources, carbon accounting, analysis of environmental remotely sensed data, and agronomy.

Table 2 Eligibility criteria and supporting documentation for General Expert Accreditation.

Eligibility criteria	Example of supporting evidence
Relevant tertiary qualification	Copy of a degree, graduate diploma and/or graduate certificate (or equivalent) in a related field in natural sciences, environment, sustainability management or other related disciplines.
Experience – 3 years in a related field	CV or reference material demonstrating three years of work experience in a related field, such as the application of environmental accounting, natural resource audits, environmental impact studies, monitoring & management of environmental assets etc.
Knowledge of the Accounting for Nature® Framework	Certificate of Completion from the online Accounting for Nature® Accredited Expert training course .

1.5 Working as an Accredited Expert

Through the accreditation of an Expert and the use of the Accredited Expert Trustmark (refer to Section 3), AfN publicly recognises that the individual is accredited to assist in the development of an Environmental Account.

Accredited Experts are required to operate under the Framework in accordance with these Rules and other relevant requirements as set out in the:

- **Accounting for Nature® [Standard](#);**
- **Accounting for Nature® [Claims Rules](#);**
- **Accounting for Nature® [Audit Rules](#);**
- **Accounting for Nature® [Environmental Account Rules](#);** and,
- **Accounting for Nature® [Method Rules](#).**

Importantly, AfN does not employ Accredited Experts, and any services an Expert provides are negotiated directly between the Expert and Proponent. It is the responsibility of the Expert to ensure they possess a suitable skillset before taking on an engagement by a Proponent. Where the Expert does not hold asset-specific skills and experience, the Expert need to bring in external support where such skills are required. It is also the Expert's responsibility to maintain sufficient insurance, and we recommend seeking legal advice before taking on engagements. Any fees charged by Experts for their professional services are negotiated and managed directly between the Expert and Proponent.

1.6 Limitations

Accredited Experts are not employees of AfN. The views, advice and conclusions reached by Accounting for Nature® Accredited Experts do not constitute an endorsement or reflect the opinion of AfN or any of its employees.

While Accredited Experts have gone through AfN's due diligence, review, and approval process, no representation, warranty, or guarantee, express or implied, is made by Accounting for Nature Ltd that the data provided by Accredited Experts is accurate, current, or complete.

2 Accreditation process

The Expert Accreditation process consists of four steps, as outlined below, with each step detailed in this document.



2.1 Training

Accredited Experts must demonstrate an understanding of environmental condition accounting and the Accounting for Nature® Framework. This criterion is met by completing the [Accredited Expert Course](#). The Accredited Expert Course is updated regularly to reflect the evolving space of environmental condition accounting and to align with the most recently approved Standard.

2.2 Application Submission

Prospective applicants are required to fill out and submit an [Expert application form](#). The following documents need to be submitted with the application form:

1. a copy of the Accredited Expert Course certificate; and,
2. an up-to-date CV that outlines relevant educational and work experience, including the duration of pertinent work.

The applicant agrees to AfN's [Privacy Policy](#) by submitting the Expert application form.

2.2.1 Decision on application and notification

The Expert Accreditation Team reviews applications to confirm that the applicant meets the eligibility criteria. Once reviewed, the application is forwarded to the AfN Executive for final approval. The AfN Executive can:

1. approve the application;
2. request more information from the applicant; or,
3. reject the application.

The applicant will be notified of the outcome of their application via email, typically within ten business days from submission. Once an application has been approved by the AfN Executive, the Accredited Expert will need to pay the initial Expert Accreditation fee, as per the **Accounting for Nature®** [Fee Schedule](#).

2.3 Successful Accreditation

2.3.1 Expert Directory

All approved Accredited Experts have the option to be publicly listed in the Accounting for Nature® [Expert Directory](#). Experts who do not wish to be contacted by prospective Proponents are encouraged to request not to be publicly listed in the Directory on their application form. Experts who have opted to be publicly listed will be added to the Directory after AfN has received payment of the Expert Accreditation fee.

The Expert can change their decision regarding public listing anytime by contacting experts@accountingfornature.org.

All Experts will be listed as having provisional accreditation on the Expert Directory until evidence is provided to AfN of substantial involvement in developing a Certified Environmental Account or an Accredited Method. To remove the provisional status, an Expert should contact AfN at experts@accountingfornature.org and describe their contribution to an Environmental Account and/or Accredited Method. AfN reserves the right to maintain its discretion regarding the removal of Provisional Accreditation for an Expert.

2.4 Maintaining Expert Accreditation

2.4.1 Renewal of Expert Accreditation

The Expert Accreditation status is renewed 12 months after initial approval. AfN will notify the Expert ten business days before their Accreditation is due to be renewed. The Accredited Expert will be asked to:

- confirm that the details stored in the Expert Directory are correct;
- confirm that they meet the Continual Professional Development (CDP) Guidelines (see Section 2.4.2); and,
- pay the Accredited Expert renewal fee (as per the **Accounting for Nature® [Fee Schedule](#)**).

2.4.2 Continual Professional Development Requirements

All Experts must stay current with the latest developments in environmental accounting and the Framework. These Requirements have been developed to ensure all Experts actively engage with the Framework. Each year, when the Expert Accreditation renewal is due, AfN will ask the Expert to confirm their engagement with the Framework and participation in AfN-hosted bi-annual Expert update sessions.

Relevant engagement with the Framework can consist of the following:

1. active involvement in the development of a new Method; or,
2. active involvement with the development of an Environmental Account.

If the Expert cannot demonstrate relevant engagement with the Framework within the past 12 months, the Expert will be required to complete the online [Accredited Expert Course](#). The Expert will be enrolled in the latest version of the course at no cost by contacting experts@accountingfornature.org.

In addition to demonstrating relevant engagement, the Expert must attend the bi-annual Expert update sessions (available to join online). Recordings will be available and mandatory to watch for any Expert unable to join the live session.

3 The Accredited Expert Trustmark

Once accredited, the Accounting for Nature® Accredited Expert will be given access to the Accredited Expert Trustmark. The following section outlines the rules associated with using the Trustmark and the Claims that can be made.

3.1 Use of the Trustmark

Accounting for Nature® Accredited Experts have permission to use the Accredited Expert Trustmark (see right) as per the **Accounting for Nature® Claims Rules** only while active accreditation is maintained.



Accredited Experts **are only permitted** to use the Accredited Expert Trustmark and/or make claims directly related to their status as an Accredited Expert under the Accounting for Nature® Framework.

Accredited Experts **are not permitted** to use the Trustmark or make any Claims that might mislead the public into thinking any other individual or company, tool, data platform, technology, project, Method, Environmental Account, or product has been accredited or certified by AfN. Further, The Trustmark must not be altered and must retain its scale and legibility.

3.2 Example claim

Accredited Experts are permitted to make claims regarding their status as an Accredited Expert. Accredited Experts may use the following example claim as guidance when formulating their own claims.

"[NAME OF EXPERT] has been accredited by Accounting for Nature as an Accredited [ASSET/GENERAL] Expert and can support the development of Accounting for Nature® Certified Environmental Accounts.

Important: If an Accredited Expert is unsure whether their Claims and/or associated material comply with the above requirements, they are encouraged to contact AfN via experts@accountingfornature.org.

4 Non-compliance

The AfN Executive may suspend or revoke the Accredited Expert status at any time. Reasons for revoking the status can include, but are not limited to:

- concerns about the Expert's compliance with the Framework;
- unlawful or unprofessional behaviour and conduct;
- failure to meet eligibility criteria or renewal requirements; and,
- failure to comply with the **Accounting for Nature**[®] [Claims Rules](#) (refer to Section 3).

Where an Expert's Accreditation is suspended, the Accredited Expert will be labelled inactive and can only provide services to an Environment Account Proponent once the suspension is lifted. The Accredited Expert will not be permitted to use the Accredited Expert Trustmark during this period.

Where an Expert's Accreditation is suspended or revoked, the AfN Executive will remove the Expert's details from the Expert Directory.

4.1 Claims non-compliance process

If AfN identifies any non-compliant Claims or use of the Accredited Expert Trustmark, the Accredited Expert will be notified of the breach in writing and required to amend the non-compliant Claim accordingly. In serious cases of non-compliance, AfN may ask the Accredited Expert to issue a public statement informing the market of the error in the Claim.

Should the Accredited Expert fail to comply with AfN's requests to rectify the Claim, AfN reserves the right to undertake one or more of the following in accordance with AfN's process for managing non-compliant claims:

- issue a public statement informing the market of the unauthorised Claim or use of Accredited Expert Trustmark;
- revoke the accreditation of the Expert; and/or
- issue a public statement informing the market that the Accredited Expert has had the accreditation "revoked due to non-compliance".

4.2 Complaints Process

To ensure the integrity of the Accounting for Nature[®] Framework and Certification system, AfN has developed procedures to welcome, investigate, and resolve complaints and appeals.

When an Accounting for Nature[®] Accredited Expert has their accreditation suspended or revoked, a resolution and appeals process is essential to ensure fairness and transparency.

AfN will provide the affected individual with a formal notification outlining the reasons for the revocation. They are then offered an opportunity to present their case and provide any supporting evidence or arguments within a specified timeframe. This may involve submitting written statements or documentation or participating in a meeting.

AfN will carefully review and consider all relevant factors before making a final decision.

If the individual is dissatisfied with the outcome, they have the right to appeal the decision to the CEO. This allows for the opportunity to rectify any potential errors or inconsistencies in the initial decision-making process. The appeals process typically includes additional submissions and the consideration of new evidence.

The final decision reached through this process is binding and serves as the resolution to the dispute, ensuring that the rights and interests of all parties involved are adequately addressed.

Experts are invited to review the **Accounting for Nature® [Complaints Process](#)** for further options if they are not satisfied with the outcome of the process.



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