

## National Greenhouse and Energy Reporting Act (NGER) Value-adding assurance and advisory services

The NGER Act requires organisations that meet reporting thresholds to report their greenhouse gas (GHG) emissions, energy consumption and production to the Clean Energy Regulator (CER) by 31 October each year.

### NGER reporting thresholds

Facility	
GHG emissions <sup>1</sup>	25kt CO2-e
Energy consumption <sup>2</sup>	100TJ
Corporation	
GHG emissions	50kt CO2-e
Energy consumption	200TJ

<sup>1</sup>GHG emissions under NGER include Scope 1 (direct) and Scope 2 (indirect) CO2-equivalent emissions. Scope 3 emissions are excluded.  
<sup>2</sup>NGER requires energy consumed and produced to be reported.

### How Deloitte can help

Organisations require well controlled data capture and reporting processes in order for executive management to have confidence in complying with NGER. This can be achieved through appropriate design, implementation and operation of the reporting process.

Deloitte have developed the NGER Audit Trail Framework to assess the design and implementation of key NGER data control processes to identify gaps and improvement opportunities. Key control considerations we assess are shown opposite.

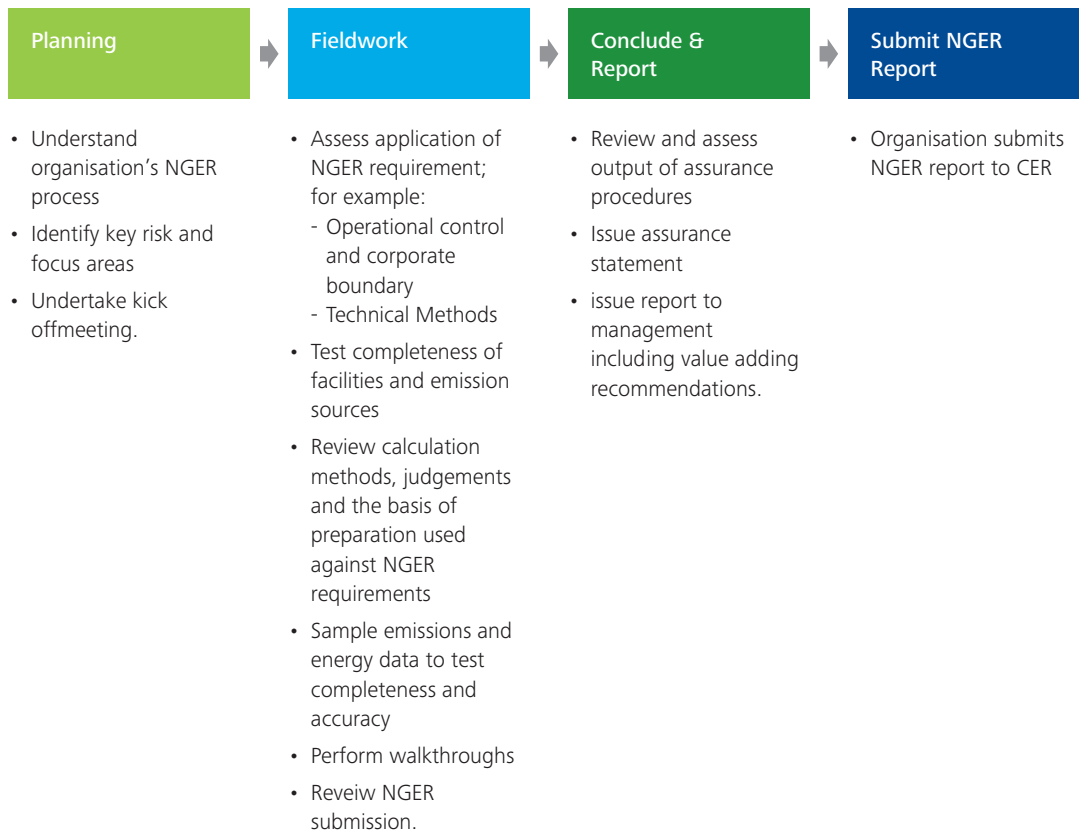
### NGER audit trail Key control considerations

- Design**
  - Governance and monitoring
  - Corporate boundary determination
  - Facility determination
  - Activity determination
  - Completeness of system design
  - System documentation.
- Capture**
  - Completeness of data capture
  - Timeliness
  - Accuracy of data input.
- Record**
  - Cut off
  - Occurrence and evidence
  - Validation of input data.
- Calculate**
  - Conversion and emission factors
  - Accuracy of calculation.
- Compile**
  - Classification of emission sources
  - Reconciliation and analysis.
- Report**
  - Review and validation of output data
  - Management reporting and oversight
  - Authorisation and sign off
  - Presentation and disclosure.



Deloitte can provide you with limited or reasonable assurance over your NGER Report conducted in accordance with the NGER Audit Determination 2009. Depending on the level of confidence you have in your data collection process, this could be standalone or combined with the gap analysis described above.

In undertaking our assurance engagements, we adopt a risk based approach tailored to your business that focusses on reviewing areas that may have a material impact on the accuracy and completeness of your NGER data. Our typical approach is shown below.



### Deep cross sector experience

We have delivered NGER assurance and advisory engagements to organisations across a diverse range of sectors including:

- Mining
- Oil and gas
- Retail
- Financial services.
- Energy
- Manufacturing
- Construction and Property

Our deep experience working with some of Australia's largest organisations coupled with a multi-disciplinary team of assurance and technical experts means we can deliver tailored, cost effective and value adding assurance and advisory engagements that meet your needs.

### Contacts

For more information or to discuss how we can assist you please contact:



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