



National  
Greenhouse &  
Energy Reporting  
Act 2007 (NGER)  
*Are you ready to  
report in 2009?*

# NGER assurance & advisory services

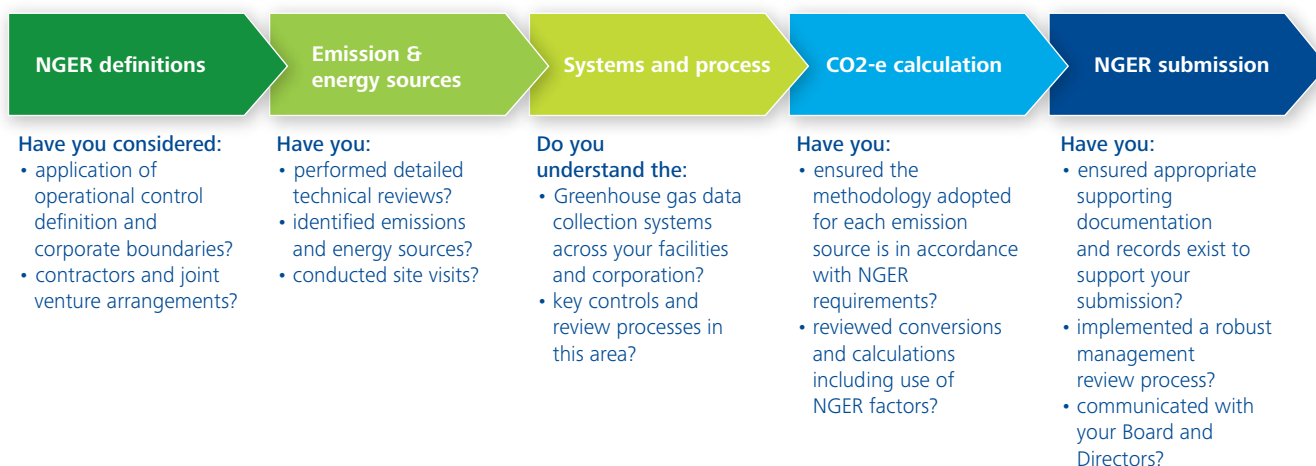
The National Greenhouse and Energy Reporting Act 2007 (NGER) establishes the framework for Australian companies to report their carbon emissions and energy consumption and production from **1 July 2008**. Businesses that meet the thresholds below are required to register by 31 August 2009 and report to the Department of Climate Change by **31 October 2009**.

NGER reporting thresholds			
	30 June 2009	30 June 2010	30 June 2011
<b>Facility</b>			
Carbon emissions <sup>1</sup>	25kt CO2-e	25kt CO2-e	25kt CO2-e
Energy consumption <sup>2</sup>	100TJ	100TJ	100TJ
<b>Corporation</b>			
Carbon emissions	125kt CO2-e	87.5kt CO2-e	50kt CO2-e
Energy consumption	500TJ	350TJ	200TJ

- 125,000MWH of electricity is approximately 125kt CO2-e
- \$7m to \$10m of electricity costs is very close to the NGER threshold
- 45 daily return Sydney-Melbourne truck journeys is approximately 50kt CO2-e
- companies that meet 'Large Energy User' (greater than 500TJ) status under the Energy Efficiencies Opportunity (EEO) Act meet the above thresholds.

## Key questions to ask

The NGER process map below highlights the key NGER reporting considerations.



## How Deloitte can help

Deloitte offers a full range of services to help Australian companies address the complexities and challenges presented by NGER and the proposed Carbon Pollution Reduction Scheme. Deloitte can provide services tailored to your needs to assist you in meeting your NGER obligations:

- **NGER assurance** – We can provide assurance over your NGER reporting in accordance with Australian Standard on Assurance Engagements ASAE 3000 'Assurance Engagements Other than Audits or Reviews of Historical Financial Information'. The level of assurance can be tailored to either reasonable assurance or limited assurance to meet your requirements
- **NGER preparedness assessment**– We can assess your readiness for NGER compliance through reviewing your current NGER reporting process and providing best-practice recommendations to assist you in achieving an effective NGER reporting process
- **NGER process assistance** – We can assist you in designing a robust NGER internal control and reporting process to ensure sufficient and appropriate data is captured to allow for accurate reporting under the NGER.

1 Carbon emissions under NGER include Scope 1 (direct) and Scope 2 (indirect) CO2- equivalent emissions. Scope 3 are excluded.

2 NGER requires energy consumed or produced to be reported.

# Deloitte's NGER assurance approach

Our NGER Assurance approach is risk and controls based and focuses on the process used to collect and record emissions and energy data with particular emphasis on reviewing the calculation methods, judgements and the basis of preparation used against the NGER requirements. NGER Assurance is conducted in accordance with ASAE 3000 and the level and extent of testing performed is dependent on the level of assurance (reasonable or limited) required. Using a team of assurance and technical experts we can deliver NGER assurance tailored to your needs.



Deloitte has a team of assurance and technical experts to help Australian companies address the complexities and challenges presented by NGER and the proposed Carbon Pollution Reduction Scheme.



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