

NGER insights breakfast briefings

Key take-aways

In May 2010 Deloitte held breakfast briefings to share NGER issues and insights from the 2009 reporting year

The briefings generated interesting and insightful discussions and it was clear that significant NGER challenges continue to be faced by all reporting entities. To assist companies as they prepare their 2010 reports we present the key take-aways from the discussions.

Contractor data – challenges in data collection

It was clear that collecting contractor data was a significant challenge for those organisations with large numbers of contractors. In some instances the level of effort used to collect the data was disproportionate to the quantum of contractor emissions and energy data. Going forward, there is a need to focus on improving the efficiency of the contractor data collection process.

Emissions calculations and methodologies – not just set and forget

All companies invested significant time and effort in submitting their 2009 NGER submissions. Much time was spent in determining the technical methodologies and calculating emissions and for 2010 reporting period there is a general expectation that time required should be less. However changes to the NGER Measurement Determination for the 2010 year mean that companies need to re-confirm their calculations and methodologies to ensure continued compliance.

Independent assurance – increasing stakeholder expectations

The vast majority of participants indicated that their respective Board of Directors and Audit Committees were increasingly interested in carbon emissions and energy data. There was general agreement that because the reporting of carbon emissions and energy data was a new activity the general 'comfort level' of board members regarding this data was significantly lower than reported financial data. Many Boards requested independent assurance of NGER submissions in 2009 and it was clear that this would increase in 2010 and beyond.

Uncertainty assessment – complex planning required

The mandatory inclusion of an uncertainty assessment from the 2011 NGER reporting year introduces a very significant process. Performing an uncertainty assessment can be a complex and lengthy exercise and many companies are getting a head start by performing a 'dry-run' uncertainty assessment in 2010. This allows issues to be identified and resolved well in advance of the mandatory reporting period.

A more active regulator – get the house in order

It was noted that the Greenhouse and Energy Data Officer (GEDO) was likely to be active in 2010 with recent announcements indicating that GEDO-initiated audits are to commence in late-2010. Organisations need to make sure that their NGER Submissions and data is robust and that key decisions, particularly relating to operational control, are well documented.

How Deloitte can help

As you start to prepare your 2010 NGER report Deloitte would be pleased to assist you. We can provide the following services to help you gain additional confidence in your NGER Submission in 2010:

NGER assurance

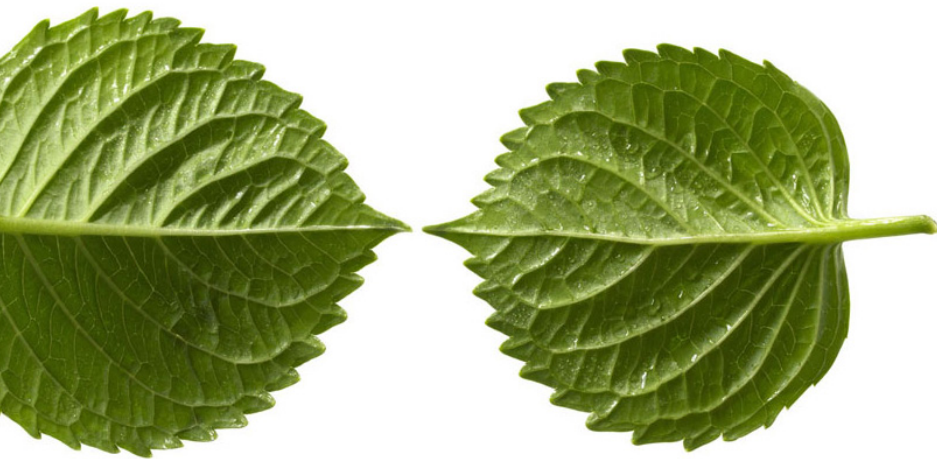
To give you an additional level of confidence in your NGER data, we can provide assurance over your NGER reporting in accordance with the National Greenhouse and Energy Reporting (Audit) Determination 2009. The level of assurance can be tailored to either 'reasonable assurance' or 'limited assurance' to meet your requirements.

NGER readiness assessment

Particularly for first-time reporters and for those who want a detailed process review, we can assess your readiness for NGER reports through reviewing your current NGER reporting process and providing best-practice recommendations to assist you in achieving an effective, efficient and repeatable NGER reporting process.

NGER process assistance

We can assist you in designing and implementing a robust NGER internal control and reporting process to allow for efficient and accurate reporting under the NGER.



To discuss how we can help you please contact your local Deloitte expert:



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