

Are you ready to pass an NGERs/GHG Audit as required for Sustainability Reporting? - Northmore Gordon

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Removal covers activities that permanently remove CO₂ from the atmosphere such as new forestry plantations, soil carbon improvement or carbon capture and storage. certificates Live Certificate Prices The value of certificates change day-to-day, check todays prices Solar VEECs (VEU PBA) VEU PBA for Large-scale Solar Measurement & Verification (VEU & ESS) M&V; for Large C&I; Efficiency Projects (VEU PBA & ESS PIAM&V;) BESS Calculator Estimate the Peak Reduction Certificate revenue available to your NSW battery project in minutes ERF & Carbon Credit Registration ACCUs for Emission Reduction Projects Boiler Upgrades (VEU & ESS) NSW & VIC Boiler Rebates REC Registration (I-RECs & LGCs) Register renewable assets for I-RECs and LGCs Trade RECs & Carbon with us Trade Local & International Environmental Attribute Certificates moREnewable100 (RECs & Offsets) Reach Global Sustainability Goals with Certificates and Offsets Deemed Certificates (VEU & ESS) NSW & VIC Rebates Global Certificates Environmental Attribute Certificates Australian Programs Australian EAC Programs Case Studies Sectors Articles Team More Close More Open More Northmore Gordon Learn more about Northmore Gordon with the latest news and insights, were to find us, and the extensive terminology used in emissions reductions About Us Who we are & what we do in energy efficiency & decarbonization. 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They all have different global warming potentials (GWP) over different time frames, the higher the number, the worse the impact. For simplicity of accounting everything is referenced back to carbon dioxide which has a global warming potential of 1. There are over 200 GHGs listed in the IPCC fifth assessment report, a sample are below. Note that in current carbon accounting standards the 100 year GWP is used. Greenhouse gas 20 year GWP100 year GWPCarbon dioxide CO₂11Methane CH₄4828Hydrofluorocarbon HFC-134a37101300Chlorofluorocarbon CFC-1169004660Nitrous Oxide N₂O264265Sulfur hexafluoride SF₆17,50023,500) emissions within their Sustainability Reports. These disclosures are no longer simply a compliance exercise. Under ASSA 5010, reported emissions must be subject to: • Limited assurance in the initial reporting years, and • Reasonable assurance in subsequent years – a far more rigorous audit standard. For many organisations, the real challenge is not disclosure. It is audit readiness. The Hidden Risk: The 4-Month Reporting Window Entities typically have only four months between the end of the reporting period and submission of the Sustainability Report. In practice, this window can narrow quickly due to: • Delays in receiving final energy invoices • Data validation and reconciliation processes • Internal governance reviews • Auditor queries and evidence requests Without a well-designed GHG inventory framework already embedded, organisations risk significant pressure, remediation work, and potential reputational exposure. What Auditors Will Expect External assurance providers will not simply test your final emissions number. They will examine the integrity of your entire GHG management framework. A defensible Basis of Preparation must clearly demonstrate: • Defined operational boundaries • Complete identification of all relevant emission sources • Collection and retention of auditable raw data • Accurate application of emissions factors and calculation methodologies • Controlled data management and documentation practices In addition, auditors will scrutinise complex or judgement-heavy areas such as: • On-site waste treatment and waste-to-energy processes • Small or irregular fuel use (equipment, fleet) • Refrigerant and switchgear gas management • Emissions generated by on-site contractors • Scope 2

market-based accounting and contractual instruments These are often the areas where assurance findings arise. Northmore Gordon's Role: Specialist GHG Advisors – Not Auditors Northmore Gordon are not auditors, and we do not provide external assurance services. Instead, we specialise in the development, technical review, and strengthening of GHG inventories and NGERs submissions. Our role is to ensure your emissions framework is robust, defensible, and audit-ready before it is examined by official assurance providers. We work alongside sustainability, finance, and operational teams to:

- Review and refine your Basis of Preparation
- Stress-test boundary definitions and emission source completeness
- Identify data gaps and control weaknesses
- Validate emissions calculations and methodologies
- Strengthen documentation and audit trails
- Improve governance processes ahead of assurance engagement

By conducting a pre-assurance technical review of your most recent GHG inventory or NGERs submission, we provide practical, targeted recommendations, giving your organisation time to address issues before the formal audit process begins. From Compliance to Confidence As climate reporting matures, the market will distinguish between organisations that merely report emissions and those that demonstrate robust, auditable systems. Audit readiness should not be an afterthought compressed into a four-month reporting window. It requires early preparation, technical rigour, and clear documentation. Northmore Gordon helps organisations move from reactive compliance to confident, defensible disclosure, ensuring you are prepared when official auditors commence their assurance procedures. To see if you're audit ready, contact Senior Consultant Nina Wissenden

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