

The audit shock: Why companies aren't ready for NGERs and ASRS. - Northmore Gordon

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Environmental Manager Leverage our teams wide experience Certificates Close Certificates Open Certificates Certificates Our Environmental Attribute Certificate services help businesses accelerate technology adoption, improve project ROI, and manage claims of renewable energy, energy efficiency and carbon offset 1 carbon offset = 1 tonne of CO₂-e avoided or removed from the atmosphere. Avoided emissions covers activities that alter behaviour that would have otherwise caused emissions such as energy efficiency improvements or avoided deforestation. 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. Locations Find our offices near you. Contact Us Get in touch with our team. Careers Join our team making a sustainability difference Articles Learn about energy efficiency & carbon reduction. Latest News Stay informed on industry developments. Government Updates Track policy changes impacting your energy use. Accreditations See our certifications for trusted service. Glossary Define key terms in emissions reduction. The audit shock: Why companies aren't ready for NGERs and ASRS. Northmore Gordon May 25, 2026 Articles Share this article Summary "Companies could be reporting comfortably under NGER without issues. However if they use the same approach to data management when reporting under new Australian Accounting Reporting Standards S2 (Climate-related disclosures) , or ASRS Australian Sustainability Reporting Standards (ASRS) - Australia's mandatory climate-related financial reporting rules started on 1 January 2025 and are being phased in across three reporting groups. , there is a high risk of getting caught out at audit." Expectations have changed. Organisations need to invest in robust data collection and emissions reporting systems to meet these higher standards. Key takeaways The shift is from reporting to auditable reporting. Auditors test data integrity, traceability, and methodology. Most systems weren't built for validation. Some data doesn't stand up to scrutiny. If your data can't be validated, it isn't compliant. The shift: reporting is no longer enough NGER reporting is a compliance task, collect data, apply factors, submit. That's no longer enough. As ASRS rolls out, data must be traceable to source, consistently collected, transparent in calculation, and defensible under audit. Auditors aren't just reviewing numbers, they're interrogating how they were produced. Where companies are getting caught out Data gaps . Fragmented spreadsheets, manual entry, and inconsistent measurement surface as risk at audit. Lack of traceability . Reported figures often can't be linked to sources – documentation is scattered and assumptions go unrecorded. Over-reliance on estimates . Estimates replace measured data, methodologies shift year to year, assumptions go undocumented. Auditors now test whether estimates are justified. Systems not built for audit . Most produce reports, not withstand an audit – no version control, limited validation, disconnected sources. Retrospectively fixing systems is unreliable. What audit-ready actually looks like Audit readiness is built in, not bolted on. Ready organisations typically have: Standardised methodologies and clear calculation boundaries. End-to-end traceability – every figure linked to source, calculations reproducible. Embedded validation – anomaly checks, reconciliation, defined review workflows. Centralised data, version control, and transparent calculation logic. Why this needs to be built early Many assume audit readiness can wait until the end of the cycle. By then gaps are embedded, assumptions locked, traceability lost – forcing reactive fixes under pressure. Building it in early reduces compliance risk, rework, and audit stress. How Northmore Gordon supports this transition We bridge engineering reality (how energy commodities and emissions

are actually measured), knowledge of data systems (how it's read, transferred, structured and validated), and regulatory frameworks (how laws and regulations apply). We identify where processes will fail under audit, design defensible frameworks, and build validation in from the outset. Final thought If your data can't be validated, it isn't compliant. Those who act early will be better placed as NGER National Greenhouse and Energy Reporting Scheme. Large energy users and greenhouse gas emitters that exceed the thresholds must report their detailed energy and emissions data each year to the Australian Clean Energy Regulator. More and ASRS continue to evolve. Talk to one of our Senior Advisors to learn more about the auditing pitfalls. ASRS , Carbon Emissions , Energy Compliance , Energy Reporting , Engineering , NGER You may also like: ASRS Group 3: are you in scope and don't know it? How to avoid costly energy project mistakes in manufacturing. Are you ready to publish your mandatory Climate Change Mitigation and Adaptation Plan (CCMAP) for NSW sites with Environment Protection Licences? Latest Updates Welcome to our August & September 2026 Compliance Update. September 1, 2026 This edition confirms Northmore Gordon's accreditation for three new PDRS battery activities, tracks the VEUVictorian Read More » Australian Certificate Markets – August 2026 Update September 1, 2026 Price Summary Certificate Open Close Range Effective cap Movement / Reason PRC \$2.70 \$3.35 \$2.70 Read More » Where's the value in renewable heat? August 24, 2026 Most renewable heat conversations start with a technology question: heat pump, biomass, biogas, or electrify Read More » Beyond annual matching: The evolution of time-stamped RECs August 18, 2026 For more than a decade, Renewable Energy Certificates (RECs)-RECs, GOs, TIGRs Tradeable Instrument for Global Renewables (TIGR) Registry is an online platform for tracking and transferring renewable energy certificates (RECS), enabling developers to generate,verify and sell RECs. The registry is run by APX, a US company that provides infrastructure for environmental markets around the world. , LGCs, ZNECs, J-Credits) have Read More » Get in touch Australia 1300 854 561 (Advisory) 1300 878 500 (Certificates) Melbourne Suite 1, Level 4 607 Bourke Street Melbourne VIC 3000 Singapore +65 6690 2480 Singapore 1 Keong Saik Road, Singapore 089109 Stay up to date Alternatively, complete the form and we will be in touch with you. First Name Last Name Email Phone Number Country Australia Singapore Subject Message Send Services Energy Audit Services M&V; Services EEO Assessments Corporate Energy and Carbon Management Grants and Program Strategic Energy Sourcing Virtual Energy Manager Climate Active Certification Sectors Animal Processing Chemical Processing Commercial Buildings Food & Beverage Manufacturing Mining Oil & Gas Pharmaceutical & Health Products Public Sector Waste & Wastewater Wood, Paper & Cardboard Processing Upgrades Boiler Upgrades Commercial Lighting Hot Water Systems Mid Scale Solar NABERS Public Lighting Refrigerated Display Cabinets Solar PV Small Scale UPS Certificates Live Certificate Prices International Renewable Energy Certificates Tradable Instrument for Global Renewables Australian Carbon Credit Units Energy Savings Certificates Large-scale Generation Certificates Small-scale Technology Certificates Victorian Energy Efficiency Certificates Government Schemes Emissions Reduction Fund Energy Savings Scheme Renewable Energy Target Victorian Energy Upgrades Helpful Links About us Meet the Team Careers Contact us Articles News Glossary Privacy Policy Complaints