



Australian Government
Clean Energy Regulator

OFFICIAL

2025 audit and assurance workshop

Katia Tsiolkas

13 and 20 November 2025



Acknowledgement of Country



Agenda

Housekeeping

Introductions

Feedback

01

Nature Repair Market 101

02

Soil carbon method

03

NGER and Safeguard: Aligning audits with the CER's focus

04

Guarantee of Origin audits

05

New audit standard: ASSA 5000

06

ASSA 5000 implementation

Context



- The Government's new target to reduce emissions to 62–70% below 2005 levels by 2035 means that the schemes the CER administers are more crucial than ever.
- A strong compliance and enforcement framework is fundamental to maintaining the integrity of Australia's greenhouse gas reduction schemes.
- Audits are an important compliance monitoring tool for the CER's schemes.
- Ongoing parliamentary scrutiny on both the CER's schemes, and on auditor quality and independence.

CER compliance priorities 2025–26

- The CER is actively taking enforcement action drawing from the full suite of compliance and enforcement powers.
- This includes infringement notices, and civil and criminal penalties.



Audit and Inspection activity

There have now been more than 5000 audits provided to the CER under the audit framework since 2010.

In 2024–25 the CER:

- Received and assessed 469 audits from scheme participants.
- Initiated 3 Compliance Audits.

The CER will conduct 8 auditor inspections in the upcoming 2025–26 program.



Questions?

Contact

www.cleanenergyregulator.gov.au
enquiries@cleanenergyregulator.gov.au
1300 553 542