



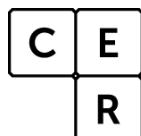
Australian Government
Clean Energy Regulator

OFFICIAL

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

Andrew May

13 and 20 November 2025



**National
Greenhouse and
Energy Reporting**

The role of the CER and auditing in a changing environment



CER

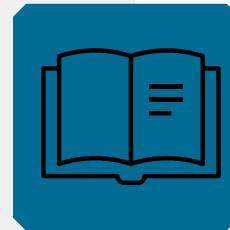
Maintain accuracy and integrity of dataset.



Auditing

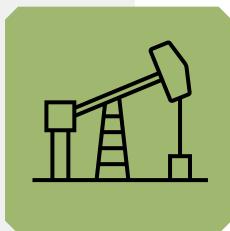
Verification of data and processes.

Types of audits



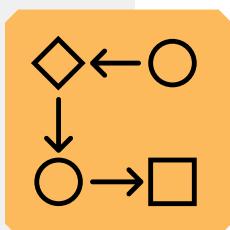
Broad

Comprehensive look at an individual NGER report.



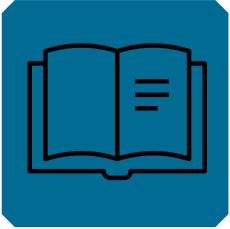
Thematic

Specific focus to form a view on a particular reporting matter.



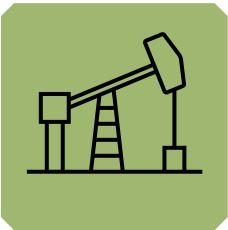
Compliance

Broad health check of systems and processes to inform potential compliance actions.



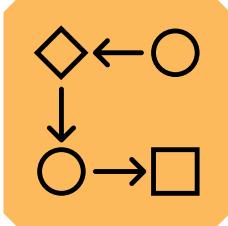
Broad audit

- Comprehensive review of the NGER report.
- To verify suspected errors or gain understanding of an industry.
- Audit report includes actionable findings, correct values for errors (if possible).
- CER use the findings to correct errors / build confidence.



Thematic audits

- Detailed look at specific aspect/s of NGER report that is of interest to CER.
- CER use findings to:
 - correct errors
 - build a risk view on an activity or method
 - inform policy changes.



Compliance audits

- CER has reason to suspect non-compliance.
- Audit report identifies causes of non-compliance by checking the controls that support reporting.
- CER use findings to inform regulatory tools used to restore compliance.

Summary



Audit helps CER maintain accuracy of NGER data.

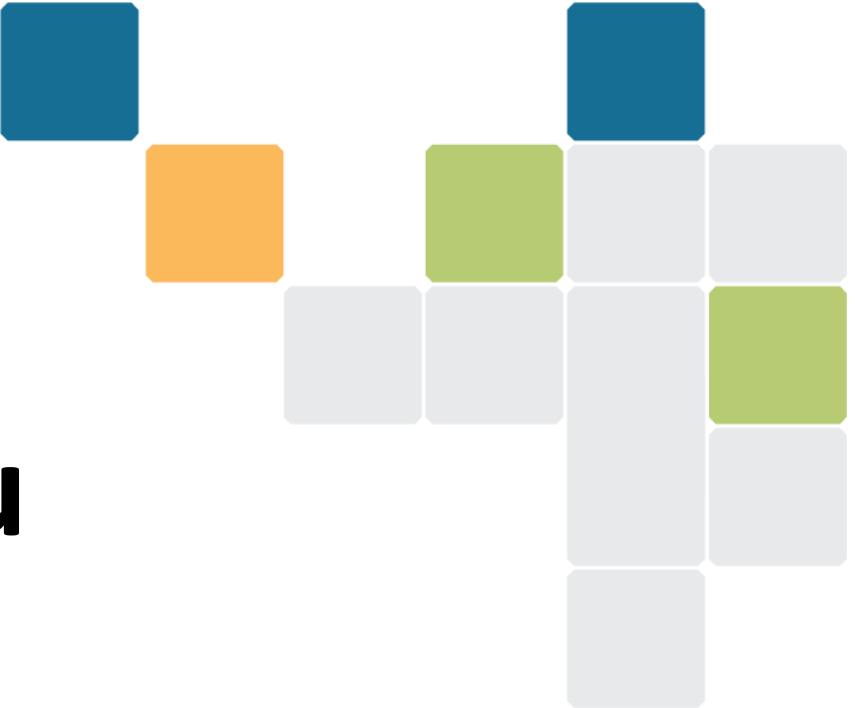


3 main types of audit:

- broad
- thematic
- compliance



Audit reports are used to inform our compliance responses.



Thank you

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