

## Issue 77 - March 2026



## Welcome to our quarterly newsletter

In this edition:

- learn how to improve your evidence for better outcomes
- read key messages from our industry reference group
- note changes coming into effect soon
- find updates on water heater applications, monthly reporting requirements, our KPI performance and new user guides.

We look forward to working with you this year to deliver better outcomes for the people of NSW under the [Energy Security Safeguard](#) (the Safeguard).

Best Regards,  
IPART ESS Team  
[ESS@ipart.nsw.gov.au](mailto:ESS@ipart.nsw.gov.au)

IPART acknowledges the Traditional Custodians of the lands where we work and live. We pay respect to Elders both past and present. We recognise the unique cultural and spiritual relationship and celebrate the contributions of First Nations peoples.

## Improving evidence for better outcomes

IPART works to ensure that activities of ACPs are fit for purpose and aligned with the objectives of the Safeguard to incentivise energy savings and peak demand reduction.

One way we do this is by using reasonable assurance audits. Audits don't *determine* whether certificates are validly created. Instead, they assist the Scheme Administrator decide which certificates may be created and which should be forfeited.

The Safeguard legislation allows us to conduct audits, or require audits to be conducted. External auditors assist us with our statutory function. We oversee auditors and may draw information to their attention to assist their assessments of matters under audit.

### How persuasive is your evidence?

In forming an assurance opinion, auditors evaluate the **sufficiency** and **appropriateness** of the evidence in the **context** of the audit engagement.

- *Sufficiency* is the measure of the **quantity** of evidence.
- *Appropriateness* is the measure of the **quality** of evidence.

Evidence is cumulative in nature and is primarily obtained during the audit engagement. However, auditors may also use other information, including from IPART or previous audits.

Auditors exercise professional scepticism in their assessment of evidence. They will:

- question inconsistent evidence
- question the reliability of documents and responses to Requests for Information
- consider the sufficiency and appropriateness of evidence obtained in light of the circumstances.

### What ACPs need to do

The provision of **staged or contrived baseline evidence** is a known practice. ACPs should test the reliability of evidence so it is robust to the circumstances in which this practice may occur.

Evidence needs to collectively and cumulatively be:

- relevant
- consistent

- persuasive.

Providing a single item of evidence, such as a geotagged photo or a Certificate of Compliance for Electrical Work (CCEW), does not, on its own, demonstrate compliance with a Rule requirement. It must also be sufficient and appropriate for the activity being claimed.

For example, auditors may give less weight to photos of older, high-energy-use equipment if a site has already been upgraded, as these are not consistent with what would be expected at a recently upgraded site.

Improving the quality of evidence is good for business, consumer outcomes, and is consistent with the objectives of the Safeguard.

### **Our regulatory role**

We haven't changed our regulatory stance. We're strengthening our data, intelligence, inspection and investigation capabilities to better detect non-compliance and take action. We're continuing to integrate these capabilities into our audit program to support Safeguard objectives. This is consistent with guidance we published last year:

- In June we issued [Compliance Notice 02/2025](#) asking ACPs to review their procedures and controls. We advised that we may take regulatory action where an ACP fails to meet their conditions of accreditation or relies on incomplete, inaccurate or false records.
- In October we published the [Safeguard Compliance Priorities](#). These include a focus on deceptive, fraudulent or misleading conduct in relation to baseline evidence.



Photo: Jessie Lindsay, DCCEEW

## Latest news

Our new Energy Security Safeguard Industry Reference Group (**ESSIRG**) met on 2 March. See who attended and **key messages** on [our website](#). Topics discussed include:

- activities ending under the September 2025 Rule change
- the Renewable Fuel Scheme
- inspections by the Building Commission NSW
- a market update by Ric Brazzale.

Last week we [published](#) a **report on our performance** against our KPIs for the 2025 calendar year. Our **new KPIs** were approved this week by the Minister for Energy and can be found on [our website](#).

Save the date for our annual Safeguard Stakeholder Forum on **Tuesday 20 October 2026** at the State Library of NSW.

We've published new guides to:

- help ACPs register PRCs, deal with **missed vintage deadlines** and **complete forfeits**. Look for the guide in the [TESSA portal](#).
- troubleshoot problems with logging in to TESSA. Save a link to the guide from the [login page](#).

From 1 July 2026 the Building Commission NSW (BCNSW) requires all **CCEWs to be submitted through their eCert portal**. From this date, we no longer require CCEWs to be signed. In using CCEWs as evidence, ACPs continue to be responsible for the authenticity and accuracy of documents used for evidence. CCEWs work alongside other documents such as installer declarations and commissioning reports to build the sufficiency of evidence to support certificate creation. We will work with the BCNSW to further shape our requirements and update our guidance.

### Important notes on the 2025 ESS Rule change

**Monthly data:** ACPs need to **report monthly data** for some calculation methods. Monthly data must be submitted even if you:

- haven't completed any implementations
- have already registered certificates for those implementations.

Find out what methods are affected and how to submit your data, on [our website](#). Complying with this requirement forms part of your compliance record and could affect future amendments to **your conditions of accreditation**.

If your accreditation is inactive, you can [apply to suspend or cancel it](#). This removes the need to report monthly or meet other accreditation requirements like audits.

**Gas activities:** A reminder, gas activities under the Energy Savings Scheme involving boilers, space heaters and water heaters [end on 30 June 2026](#). This is the last date to complete gas implementations involving this equipment.

## Recapping recent updates

If you're **applying to register a water heater**, you must ensure your documents are **complete, consistent and correct**. It's your responsibility to conduct quality assurance of your applications. We will reject applications with significant inconsistencies, errors or missing information. This applies to current and future applications. You can then re-apply once you have thoroughly reviewed your documentation and data. Read updated guidance on [our website](#).

The [Commercial Lighting Energy Savings Formula](#) method ends on **31 March 2026**. ACPs need to:

- complete pre-registration audits in time to apply to register certificates.
- complete all Commercial Lighting implementations and apply to register certificates.

Apply to [cancel your accreditation](#) if it is not active and you have completed certificate creation and audits.

The Department of Climate Change, Energy, the Environment and Water (DCCEEW) completed its consultations on [policy reforms](#) and legislative [Rule changes](#) in February. **DCCEEW expects to release updated ESS and PDRS Rules** mid-year, 2026.



ACPs - start preparing audits now for the 30 June  
ESC registration deadline

## Looking ahead in 2026:

31 March: **ACPs** – last date for commercial lighting implementations and certificate registration.

7 May: **Scheme participants** – deadline for penalty payments for the 2024 ESS and 2024-25 PDRS compliance periods.

30 June: **ACPs** – last date for certain gas activity implementations.

30 June: **ACPs** – last date to register Energy Savings certificates for 2025 implementations.

1 July: **ACPs** – from this date, all CCEWs must be submitted through the BCNSW eCert portal.

20 October: **Everyone** – our annual Safeguard Stakeholder Forum at the State Library NSW.