

# Brett Morkunas

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Brett is a Partner within the Audit and Assurance division and is responsible for Nexia Edwards Marshall's Mining and Energy Advisory, Emissions Compliance, and Information technology divisions.



Scan the QR code to download Brett's digital business card. Brett is a multi-disciplinary accounting and assurance professional with experience in both industry and practice specialising in energy and resources, emissions compliance, assurance and risk, business consulting, portfolio and planning, and information systems.

Brett was employed with Santos Ltd for more than ten years in various roles including Manager Finance in the Eastern Australia Business Unit and Team Leader Production Allocation which also involved the design and implementation of Santos's greenhouse gas reporting systems.

#### Expertise

- Assurance and Risk
- Strategic Planning
- Energy and Resources
- Business Consulting
- Greenhouse Gas Emissions compliance and reporting systems

#### Formal Qualifications

- Bachelor of Arts in Accountancy, University of South Australia
- Associate, Chartered Accountants Australia & New Zealand
- ASIC Registered Company Auditor

#### Audit and Assurance

As a registered company auditor, Brett undertakes assurance engagements for both companies and not-for-profit assurance clients. Brett approaches each engagement with an approach to have a complete understanding of the organisation which allows for an audit plan which is tailored to the business and conducted in an efficient manner.

Brett has significant experience in senior accounting roles in commerce and brings this balanced perspective to the audit services he provides and directs.



#### **Risk Management and Internal Audit**

Brett is often engaged by clients to develop risk frameworks and assist with the assessment of organisational risk. Managing risks at an organisation in a structured way ensures that key risks are targeted and addressed, and resources are allocated in the most appropriate manner.

Brett's engagements have also included the development and undertaking of an asset level / line 2 internal assurance program for a significant ASX listed mining company and the provisions of internal audit services to a prudentially regulated superannuation fund.

#### **Resource Sector and Business Advisory**

Brett has considerable experience from his roles in the commerce and the resources sector and provides dedicated consulting services to clients in the areas of:

#### Accounting Services

- Departmental accounting, budgeting & forecasting
- Joint venture accounting
- Royalty reporting
- Statutory & Business Unit accounting

#### Portfolio Management

- Long term asset forecasting
- Business planning and economic modelling
- Financial modelling and advisory

## Production Allocation & Hydrocarbon Accounting

- Asset & Company production
  reporting
- Allocation of sales & production to contracts & JV parties

Brett provides services to a mix of ASX listed and smaller miners drawing on his industry-based experience to provide clients with practical solutions.

#### IT & Major Projects and Implementation Services

Project management and governance skills directed at ensuring that projects are appropriately scoped, managed and implemented including:

#### **ERP** Projects

- Project team role as part of Santos's Oracle ERP implementation
- Client advisory services in relation to vendor selection for ERP systems

#### IT Project Implementation

 The project manager roles for two major IT projects centred on production and greenhouse data management and gas nominations and contracting

#### **Other Projects**

- Project team role as part of Santos's 2003 organisational re-design
- Steering committee participation in respect of a website re-design for a large Union body



# **Brett Morkunas**

#### Experience continued

#### Greenhouse Emissions Reporting and Compliance

## National Greenhouse and Energy Reporting Scheme (NGERS)

Advised clients on NGERS since 2010, including detailed emissions calculations for annual reporting & Basis of Preparation development.

#### Emissions Reporting Systems

Advised clients on the design & implementation of emissions calculation & reporting IT systems as well as support services for daily emissions reporting and emissions forecasting.

#### Climate Change Reporting

Advisory services in relation to the calculation of GHG metrics and targets and review of accuracy of emissions disclosures in climate change reports.

## Carbon Capture and Storage (CCS) Advice regarding

compliance and the calculation of emissions for CCS projects under the Emissions Reduction Fund & Carbon Farming Initiative Schemes.

## Assurance Emissions Reviews / Validation Advisory services in respect of line 2 / asset emissions reviews of project emissions & 3<sup>rd</sup> party emissions validation.

### National Pollutant Inventory (NPI) Reporting Advised clients on their compliance with NPI including detailed calculations of emissions and Basis of Preparation development.

# Safeguard Mechanism (SGM)

Experience in SGM application preparation, baseline calculations and compliance since SGM commencement. Currently involved in industry advocacy regarding current scheme reform.

#### NGERS – Fugitive

Emissions Involvement in oil & gas industry advocacy with Government regarding the technical update of the NGER fugitive emissions provisions released in 2022.

Emissions Pass Through / Carbon Pricing Scheme Advised clients on emissions apportionment to contracts in compliance with the previous federal government carbon pricing

scheme.

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# **Brett Morkunas**



#### Why Nexia Edwards Marshall



#### A culture of success

We hire a diverse range of individuals with the ability to ask the right questions, listen actively and analyse deeply to spot missed opportunities.

# jej

#### We'll get you there

We're a top 20 global network, already on the ground in over 120 countries, and have offices in every mainland state and territory in Australia.



#### The specialists you need

We offer over 30 sector and service specialties, from property and construction, healthcare, professional services and many more.



#### Ready for what's next

We equip our team with the vital skills to thrive in tomorrow's world, so we can guide you to success, no matter what this looks like.