Appendix B Format for submissions

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| Submitter |  |

| **#** | **Question** | **Comment** |
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| Question 1 | Do you agree the opportunities to improve the audit regime identified by the Authority are worthy of attention? |  |
| Question 2 | Do you agree that the problems identified with the existing purpose of the audit regime are correct? If not, why not? |  |
| Question 3 | Do you agree with the proposed purpose of the audit regime? If not, why not? |  |
| Question 4 | Do you agree with the proposed purpose of the audit regime being incorporated into guidelines but not the Code? If not, why not? |  |
| Question 5 | Do you agree with the problems identified with the governance arrangements of the audit regime? If not, why not? |  |
| Question 6 | Are there any other gaps in auditing best practices not identified here that should be addressed as part of this review? |  |
| Question 7 | Do you agree with the proposed used of tailored Auditor Protocol? If not, why not? |  |
| Question 8 | Do you have any feedback on the proposed tailored Auditor Protocol attached as Appendix D? |  |
| Question 9 | Do you agree with the proposal for the Authority to set audit scope, focus and materiality levels through risk-based planning? If not, why not? |  |
| Question 10 | Do you agree with the proposed changes to auditor appointment? If not, why not? |  |
| Question 11 | Do you agree with the proposed Code amendments? If not, why not? |  |
| Question 12 | Do you agree with the issues identified in this section and that the proposed solutions adequately address the issues? |  |
| Question 13 | Are there any other solutions that the Authority should be considering in relation to the decision-making process? |  |
| Question 14 | Do you agree there is a need for improving education within the audit regime and has the issue been correctly identified? |  |
| Question 15 | What other improvements do you believe the Authority should consider? |  |
| Question 16 | Do you agree with the issues leading to the requirement to automate systems? |  |
| Question 17 | Do you agree with the requirement to automate systems? If not, why not? |  |
| Question 18 | Apart from the proposed solutions given in the table, are there any other improvements that the Authority should consider? |  |
| Question 19 | Do you agree with the issues identified in this section? |  |
| Question 20 | Are there other possible solutions that the Authority should consider in regards to the requirements to hold quality certification? |  |
| Question 21 | Do you agree with the proposed solutions to assist new entrants? If not, why not? |  |
| Question 22 | Are there other possible solutions that the Authority should consider? |  |
| Question 23 | Do you agree with the issues identified in this section for DUML? |  |
| Question 24 | Are there other possible solutions that the Authority should consider in regards to DUML audits? |  |
| Question 25 | Do you agree with the objectives of the proposed amendment? If not, why not? |  |
| Question 26 | Can you see any options or implications that have not been considered as part of this consultation paper? If so please elaborate. |  |
| Question 27 | Do you consider that the Authority has captured all the costs of the proposed changes? If not, what other costs to you expect will be incurred due to the proposed changes? |  |
| Question 28 | Do you consider that the Authority has captured all the benefits of the proposed amendment? If not, what other benefits do you expect the proposed changes to lead to? |  |
| Question 29 | Do you agree the benefits of the proposed changes outweigh the costs? If not, why not? |  |
| Question 30 | Do you agree the proposed changes are preferable to the other options? If you disagree, please explain your preferred option in terms consistent with the Authority’s statutory objective in section 15 of the Electricity Industry Act 2010. |  |
| Question 31 | Do you agree the Authority’s proposed amendment complies with section 32(1) of the Act? |  |
| Question 32 | Do you have any comments on the drafting of the proposed amendment? |  |