

18 June 2018



Dear 

**Official Information Act request – alleged breach of clause 16A.16(1)**

I refer to your letter dated 28 May 2018, in which you requested:

1. Any correspondence issued by the Authority to auditors, concerning the cost impact to participants of the 2017 revised audit requirements
2. Any advice given to Authority staff or auditors on how to manage any questions/queries arising.

Your request has been assessed in accordance with the Official Information Act 1982 (OIA).

In response to the first part of your request, your request is refused under section 18(e) of the OIA, on the grounds that the information you have requested does not exist. The Authority has not issued any correspondence to auditors concerning the cost of implementing the 2017 revised audit requirements.

While it is not correspondence sent to auditors, please note that the Authority's consultation paper, issued prior to making the Electricity Industry Participation Code Amendment (Requirements and Processes for Audits) 2016 (audit Code amendment), is available on the Authority's website.<sup>1</sup> The consultation paper includes, at section 6.4, an assessment of the costs and benefits of implementing the proposals set out in the consultation paper.

The second part of your request is for information provided to staff and/or auditors. We have interpreted your request as relating to information provided by the Authority and relating to questions/queries arising from the audit requirements contained in the audit Code amendment.

This part of your request is also refused under section 18(e) of the OIA, on the grounds that the information you have requested does not exist. The Authority has not provided any information to staff and/or auditors about how to manage any questions or queries arising from the audit Code amendment.

<sup>1</sup> Available at <https://www.ea.govt.nz/development/work-programme/operational-efficiencies/review-of-participant-audit-regime/consultations/#c15626>

You are entitled to ask an Ombudsman to investigate and review this decision to refuse the information you have requested. The address for contacting the Office of the Ombudsmen is:

Office of the Ombudsmen  
PO Box 10-152  
WELLINGTON

Yours sincerely



Carl Hansen  
**Chief Executive**