ELECTRICITY INDUSTRY PARTICIPATION CODE
DISTRIBUTED UNMETERED LOAD AUDIT REPORT

VERITEK

For

SCANPOWER COMMUNITY LIGHTS AND MERIDIAN ENERGY LIMITED

Prepared by: Tara Gannon

Date audit commenced: 18 October 2019

Date audit report completed: 2 November 2019

Audit report due date: 1 December 2019

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EXECUTIVE SUMMARY

This audit of the **Scanpower community lights** DUML database and processes was conducted at the request of **Meridian Energy Limited (Meridian)** in accordance with clause 15.37B. The purpose of this audit is to verify that the volume information is being calculated accurately, and that profiles have been correctly applied.

The audit was conducted in accordance with the audit guidelines for DUML audits version 1.1. The scope of the audit encompasses the collection, security and accuracy of the data, including the preparation of submission information.

Scanpower maintains a database of under verandah lights installed in Woodville and Dannevirke, in the form of an Excel spreadsheet. Installation and maintenance work is completed by Scanpower, who update the database when lights are installed, repaired, or replaced.

All lights recorded in the database were surveyed in the field. I found that the field wattage was 96.7% of the database wattage, and compliance is recorded because the error is less than ±5.0%.

Meridian reconciles this DUML load using the DST profile. Wattages are derived from reports of database information provided by Scanpower. On and off times are derived from a data logger read by EMS and are used to create a shape file.

Meridian supplies EMS with the capacity information, and EMS calculates the kWh figures for ICPs and includes them in the relevant AV080 file. This process was audited during Meridian's reconciliation participant audit and EMS' agent audit.

On 18 June 2019, the Electricity Authority issued a memo clarifying the memo of 2012 that stated that a monthly snapshot was sufficient to calculate submission from, and confirmed the code requirement to calculate the correct monthly load must:

- take into account when each item of load was physically installed or removed; and
- wash up volumes must take into account where historical corrections have been made to the DUML load and volumes.

The current monthly report is provided as a snapshot and is non-compliant, and Meridian completes revision submissions where corrections are required. Meridian has not yet updated their processes to be consistent with the Authority's memo.

The audit found six non-compliances and makes no recommendations. Most of the non-compliances stem from a single issue; the Excel spreadsheet does not record installation or change dates, an audit trail is not present, and the report is provided as a monthly snapshot. This has a minor impact, because the database is small, no new installations have occurred for several years, and other changes are infrequent.

The future risk rating of 15 indicates that the next audit be completed in 12 months. I recommend that the next audit should be completed in 18 months (1 June 2021) because the database was found to be accurate, and the non-compliances primarily related to a lack of audit trails and change dates in the Excel spreadsheet. These issues have a minor impact due to the size of the database, frequency of changes, and other controls in place. Scanpower intends to address these issues by adding further fields to the Excel spreadsheet.

The matters raised are detailed below:

AUDIT SUMMARY

NON-COMPLIANCES

Subject	Section	Clause	Non-Compliance	Controls	Audit Risk Rating	Breach Risk Rating	Remedial Action
Deriving submission information	2.1	11(1) of Schedule 15.3	The monthly database extract provided does not track changes at a daily basis and is provided as a snapshot. The Excel spreadsheet does not record light install, livening, or change dates.	Weak	Low	3	Investigating
Tracking of load changes	2.6	11(3) of Schedule 15.3	The Excel spreadsheet does not record light install, livening, or change dates. The database does not currently track additions and removals in a way that allows the total load to be retrospectively derived for any given day.	Weak	Low	3	Investigating
Audit trails	2.7	11(4) of Schedule 15.3	The Excel spreadsheet does not record an audit trail.	Weak	Low	3	Investigating
Database accuracy	3.1	15.2 and 15.37B(b)	The monthly database extract provided does not track changes at a daily basis and is provided as a snapshot. The Excel spreadsheet does not record light install, livening, or change dates.	Weak	Low	3	Investigating
Volume information accuracy	3.2	15.2 and 15.37B(c)	The monthly database extract provided does not track changes at a daily basis and is provided as a snapshot. The Excel spreadsheet does not record light install, livening, or change dates.	Weak	Low	3	Investigating
Future Risk Rating						15	

Future risk rating	0	1-4	5-8	9-15	16-18	19+
Indicative audit frequency	36 months	24 months	18 months	12 months	6 months	3 months

RECOMMENDATIONS

Subject	Section	Recommendation
		Nil

ISSUES

Subject	Section	Description	Issue
		Nil	

1. ADMINISTRATIVE

1.1. Exemptions from Obligations to Comply with Code

Code reference

Section 11 of Electricity Industry Act 2010.

Code related audit information

Section 11 of the Electricity Industry Act provides for the Electricity Authority to exempt any participant from compliance with all or any of the clauses.

Audit observation

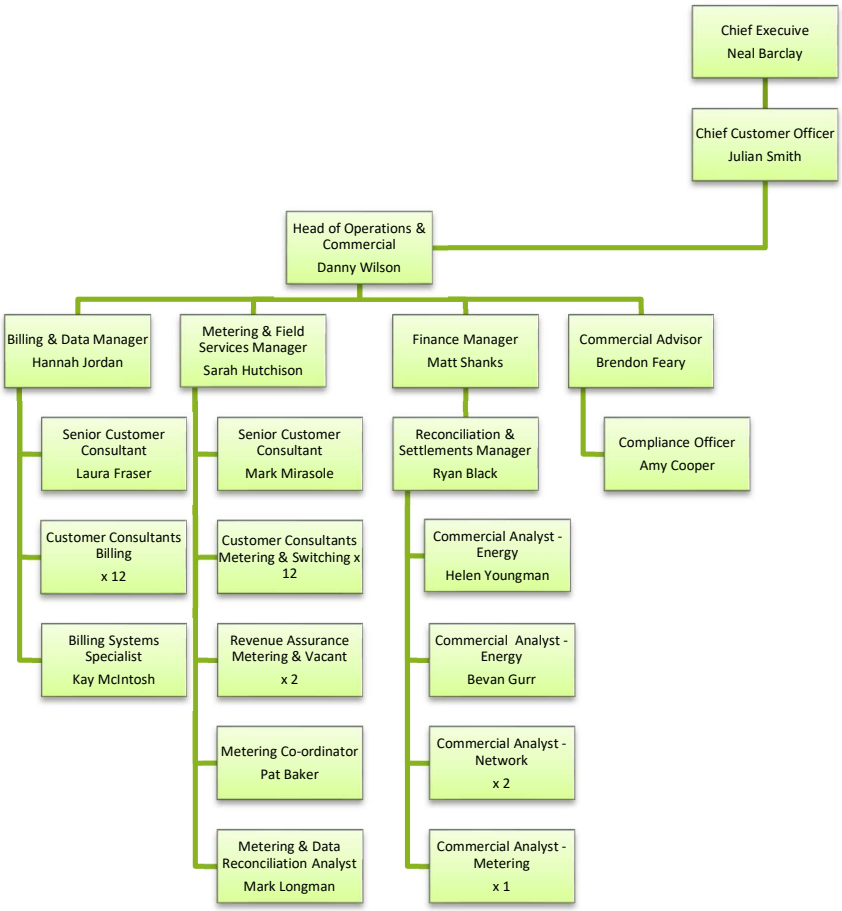
The Electricity Authority's website was reviewed to identify any exemptions relevant to the scope of this audit.

Audit commentary

There are no exemptions in place relevant to the scope of this audit.

1.2. Structure of Organisation

Meridian provided a copy of their organisational structure.



1.3. Persons involved in this audit

Auditor:

Tara Gannon

Veritek Limited

Electricity Authority Approved Auditor

Other personnel assisting in this audit were:

Name	Title	Company
Tristan Smiley	Network Engineer (Field Services)	Scanpower
Daniel Lau	Energy Data Analyst	Meridian Energy

1.4. Hardware and Software

Scanpower records DUML information for community and NZTA lights on their network in an Excel spreadsheet. The spreadsheet is saved on Scanpower's file network, which requires a login and password. All files on the network are backed up nightly.

A new version of the spreadsheet is created whenever a change occurs, and old versions are archived.

1.5. Breaches or Breach Allegations

There are no breach allegations relevant to the scope of this audit.

1.6. ICP Data

ICP Number	Description	NSP	Profile	Number of items of load	Database wattage (watts)
0009107000CA9BC	Community Lighting - Dannevirke	DVK0111	DST	221	17,260
0009108000CA0DC	Community Lighting - Woodville	WDV0111	DST	47	3,748
Total				268	21,008

Private under verandah lights are metered through the affected shops' installations. The locations are recorded in the database for completeness but a zero wattage is recorded.

1.7. Authorisation Received

All information was provided directly by Meridian or Scanpower.

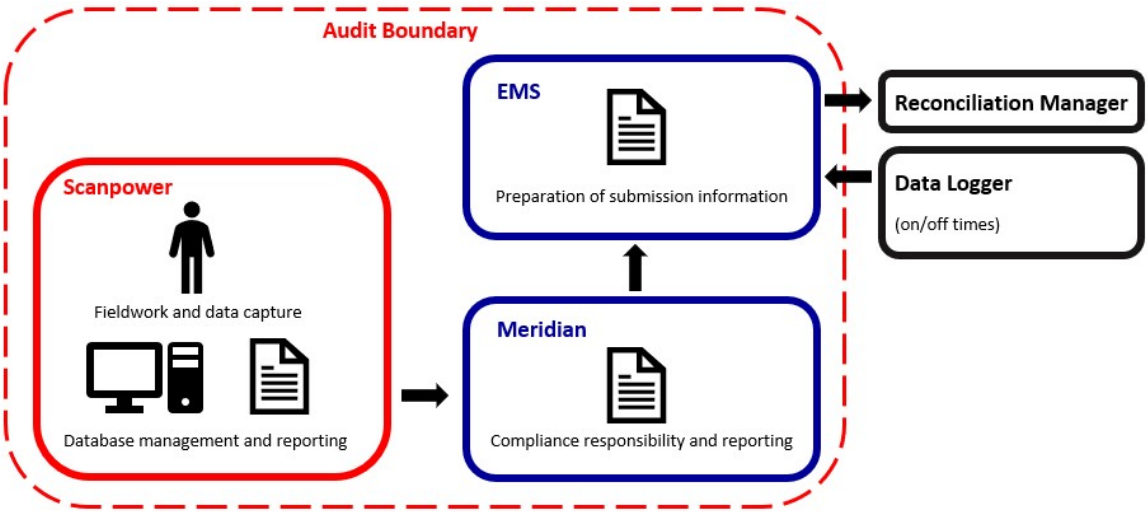
1.8. Scope of Audit

This audit of the Scanpower community lights DUML database and processes was conducted at the request of Meridian in accordance with clause 15.37B. The purpose of this audit is to verify that the volume information is being calculated accurately, and that profiles have been correctly applied.

The audit was conducted in accordance with the audit guidelines for DUML audits version 1.1.

Scanpower maintains a database of under verandah lights installed in Woodville and Dannevirke, in the form of an Excel spreadsheet. Installation and maintenance work is completed by Scanpower, who update the database when lights are installed, repaired, or replaced.

The scope of the audit encompasses the collection, security and accuracy of the data, including the preparation of submission information based on the database reporting. The diagram below shows the audit boundary for clarity.



The field audit was undertaken of all 268 items of load on 18 October 2019.

1.9. Summary of previous audit

The previous audit of this database was undertaken by Tara Gannon of Veritek Limited in March 2018. The summary table below shows the statuses of the non-compliances raised in the previous audit. Further comment is made in the relevant sections of this report.

Subject	Section	Clause	Non-compliance	Status
Deriving submissions	2.1	11(1) of Schedule 15.3	Incorrect kW information was used to calculate submission information for some months.	Cleared, but some non-compliance is still existing
All load recorded in database	2.5	11(2A) of Schedule 15.3	Three lights were missing from the database.	Cleared
Database accuracy	3.1	15.2	Three lights were missing from the database.	Cleared, but some non-compliance is still existing

Subject	Section	Clause	Non-compliance	Status
Volume information accuracy	3.2	15.2	The volume information reported by EMS was based on out of date wattage information.	Cleared, but some non-compliance is still existing

1.10. Distributed unmetered load audits (Clause 16A.26 and 17.295F)

Code reference

Clause 16A.26 and 17.295F

Code related audit information

Retailers must ensure that DUML database audits are completed:

1. *by 1 June 2018 (for DUML that existed prior to 1 June 2017)*
2. *within three months of submission to the reconciliation manager (for new DUML)*
3. *within the timeframe specified by the Authority for DUML that has been audited since 1 June 2017.*

Audit observation

Meridian have requested Veritek to undertake this streetlight audit.

Audit commentary

This audit report confirms that the requirement to conduct an audit has been met for this database within the required timeframe.

Audit outcome

Compliant

2. DUML DATABASE REQUIREMENTS

2.1. Deriving submission information (Clause 11(1) of Schedule 15.3)

Code reference

Clause 11(1) of Schedule 15.3

Code related audit information

The retailer must ensure the:

- *DUML database is up to date*
- *methodology for deriving submission information complies with Schedule 15.5.*

Audit observation

The process for calculation of consumption was examined and the application of profiles was checked. The database was checked for accuracy.

Audit commentary

Meridian reconciles this DUML load using the DST profile.

- Wattages are derived from reports provided by Scanpower. All lights recorded in the database were surveyed in the field. I found that the field wattage was 96.7% of the database wattage, and database is assessed to be accurate because the error is less than ±5.0%.
- On and off times are derived from a data logger read by EMS and are used to create a shape file.

Meridian supplies EMS with the capacity information, and EMS calculates the kWh figures for ICPs and includes them in the relevant AV080 file. This process was audited during Meridian's reconciliation participant audit and EMS' agent audit. I compared the extract provided by Scanpower to the capacities provided to EMS for September 2019 and found that they matched exactly.

The previous audit found that the kW reported to EMS in November 2017 did not match Scanpower's database. I confirmed that the totals had been corrected and washed up.

On 18 June 2019, the Electricity Authority issued a memo clarifying the memo of 2012 that stated that a monthly snapshot was sufficient to calculate submission from, and confirmed the code requirement to calculate the correct monthly load must:

- take into account when each item of load was physically installed or removed; and
- wash up volumes must take into account where historical corrections have been made to the DUML load and volumes.

The database does not record light install, livening, or change dates, and the monthly report is provided as a snapshot at the end of each month. Meridian completes revision submissions where corrections are required.

Meridian has not yet updated their processes to be consistent with the Authority's memo.

Audit outcome

Non-compliant

Non-compliance	Description
Audit Ref: 2.1 With: Clause 11(1) of Schedule 15.3 From: 01-Sep-19 To: 31-Oct-19	The monthly database extract provided does not track changes at a daily basis and is provided as a snapshot. The Excel spreadsheet does not record light install, livening, or change dates. Potential impact: Low Actual impact: Low Audit history: Once Controls: Weak Breach risk rating: 3
Audit risk rating	**Rationale for audit risk rating**
Low	The controls are weak, because change dates are not tracked. Only the installation or change month can be determined from the information available. The audit risk rating is low. A small number of lights are recorded in the database and there have been no new installations for several years. There have been some upgrades to LED fittings for faulty lights.

Actions taken to resolve the issue	Completion date	Remedial action status
We will work with Scanpower to implement a pragmatic solution for tracking the date of changes made to the database.	31 Jan 2019	Investigating
Preventative actions taken to ensure no further issues will occur	**Completion date**	

2.2. ICP identifier and items of load (Clause 11(2)(a) and (aa) of Schedule 15.3)

Code reference

Clause 11(2)(a) and (aa) of Schedule 15.3

Code related audit information

The DUML database must contain:

- *each ICP identifier for which the retailer is responsible for the DUML*
- *the items of load associated with the ICP identifier.*

Audit observation

The database was checked to confirm the correct ICP was recorded against each item of load.

Audit commentary

The ICP number is recorded for all items of load.

Audit outcome

Compliant

2.3. Location of each item of load (Clause 11(2)(b) of Schedule 15.3)

Code reference

Clause 11(2)(b) of Schedule 15.3

Code related audit information

The DUML database must contain the location of each DUML item.

Audit observation

The database was checked to confirm the location is recorded for all items of load.

Audit commentary

Street number, road name, and business name are recorded for all items of load.

Audit outcome

Compliant

2.4. Description and capacity of load (Clause 11(2)(c) and (d) of Schedule 15.3)

Code reference

Clause 11(2)(c) and (d) of Schedule 15.3

Code related audit information

The DUML database must contain:

- *a description of load type for each item of load and any assumptions regarding the capacity*
- *the capacity of each item in watts.*

Audit observation

The database was checked to confirm that:

- it contained a field for light type and wattage capacity;
- wattage capacities include any ballast or gear wattage; and
- each item of load has a light type, light wattage, and gear wattage recorded.

Audit commentary

A description and total wattage for each light is recorded. The recorded wattages were found to be accurate in **section 3.1**.

Private under verandah lights are metered through the affected shops' installations. The locations are recorded in the database for completeness but a zero wattage is recorded. No unmetered lights had wattages invalidly recorded as zero.

Audit outcome

Compliant

2.5. All load recorded in database (Clause 11(2A) of Schedule 15.3)

Code reference

Clause 11(2A) of Schedule 15.3

Code related audit information

The retailer must ensure that each item of DUML for which it is responsible is recorded in this database.

Audit observation

The field audit was undertaken of all 268 lights.

Audit commentary

The field audit discrepancies are detailed in the table below:

Street	Database count	Field count	Light count difference	Wattage recorded incorrectly	Comments
Woodville					
44 Vogel Street (account 01006)	4	2	2	-	2 x 92W fluorescent were not present in the street
66 Vogel Street (account 01015)	2	1	-	1	1 x 60W LED was recorded as 92W fluorescent
69 Vogel Street (account 01050)	1	1	-	1	1 x 60W LED was recorded as 92W fluorescent
76 Vogel Street (account 01019)	1	1	-	1	1 x 60W LED was recorded as 92W fluorescent
90 Vogel Street (account 01032)	4	4	-	2	2 x 60W LED were recorded as 92W fluorescent
Dannevirke					
2 Barraud Street (account 34008)	5	5	-	2	2 x 60W LED were recorded as 92W fluorescent
97-109 High Street (account 33001.1)	5	5	-	3	3 x 46W fluorescents were recorded as 92W fluorescents
112 High Street (account 34044)	1	-	1	-	1 x 92W fluorescent was not present in the street
121 High Street (account 35052)	2	2	-	1	1 x 60W LED was recorded as 92W fluorescent
155 High Street (account 35034.1)	12	12	-	1	1 x 60W LED was recorded as 92W fluorescent
Grand Total	**268**	**265**	**3**	**12**	

This clause relates to lights in the field that are not recorded in the database. The audit did not find any additional lights in the field. Other light count and wattage differences identified during the field audit are recorded as non-compliance in **section 3.1**.

Audit outcome

Compliant

2.6. Tracking of load changes (Clause 11(3) of Schedule 15.3)

Code reference

Clause 11(3) of Schedule 15.3

Code related audit information

The DUML database must track additions and removals in a manner that allows the total load (in kW) to be retrospectively derived for any given day.

Audit observation

The process for tracking of changes in the database was examined.

Audit commentary

A new version of the spreadsheet is created whenever a change occurs, and old versions are archived.

The Excel spreadsheet does not record light install, livening, or change dates. The database does not currently track additions and removals in a way that allows the total load to be retrospectively derived for any given day.

The change management process and the compliance of the database reporting provided to Meridian is detailed in **sections 3.1** and **3.2**.

Audit outcome

Non-compliant

Non-compliance	Description
Audit Ref: 2.6 With: Clause 11(3) of Schedule 15.3 From: 01-Sep-19 To: 31-Oct-19	The Excel spreadsheet does not record light install, livening, or change dates. The database does not currently track additions and removals in a way that allows the total load to be retrospectively derived for any given day. Potential impact: Low Actual impact: Low Audit history: None Controls: Weak Breach risk rating: 3
Audit risk rating	**Rationale for audit risk rating**
Low	The controls are weak, because only the installation or change month can be determined from the information available. The audit risk rating is low based on the number of items of load in the database and frequency of changes.

Actions taken to resolve the issue	Completion date	Remedial action status
We will work with Scanpower to implement a pragmatic solution for tracking the date of changes made to the database.	31 Jan 2019	Investigating

Preventative actions taken to ensure no further issues will occur	Completion date	

2.7. Audit trail (Clause 11(4) of Schedule 15.3)

Code reference

Clause 11(4) of Schedule 15.3

Code related audit information

The DUML database must incorporate an audit trail of all additions and changes that identify:

- *the before and after values for changes*
- *the date and time of the change or addition*
- *the person who made the addition or change to the database.*

Audit observation

The database was checked for audit trails.

Audit commentary

The database is an Excel spreadsheet, and does not have an automatically generated audit trail that meets the requirements of Clause 11(4) of Schedule 15.3.

A new version of the spreadsheet is created whenever a change occurs, and old versions are archived. This enables before and after values to be identified, as well as an approximate date of the change.

The user who made changes is not recorded, but the database is normally only changed by Scanpower's Network Engineer (Field Services).

Audit outcome

Non-compliant

Non-compliance	Description
Audit Ref: 2.7 With: Clause 11(4) of Schedule 15.3 From: 01-Sep-19 To: 31-Oct-19	The Excel spreadsheet does not record an audit trail. Potential impact: Low Actual impact: Low Audit history: None Controls: Weak Breach risk rating: 3
Audit risk rating	**Rationale for audit risk rating**
Low	The controls are weak, because an audit trail is not generated when changes to the database are made. The audit risk rating is low because historic information is retained enabling before and after values to be confirmed, and the approximate date of the change. The database is normally maintained by one user.

Actions taken to resolve the issue	Completion date	Remedial action status
We will work with Scanpower to implement a pragmatic solution for tracking the date of changes made to the database.	31 Jan 2019	Investigating
Preventative actions taken to ensure no further issues will occur	**Completion date**	

3. ACCURACY OF DUML DATABASE

3.1. Database accuracy (Clause 15.2 and 15.37B(b))

Code reference

Clause 15.2 and 15.37B(b)

Code related audit information

Audit must verify that the information recorded in the retailer's DUML database is complete and accurate.

Audit observation

Meridian's submissions are based on a monthly extract from the database. A database extract was provided in September 2019 and I assessed the accuracy of this by using the DUML Statistical Sampling Guideline. The table below shows the survey plan.

Plan Item	Comments
Area of interest	Scanpower community lights
Strata	The database contains the Scanpower items of load for both DUML community lights ICPs in the Scanpower Region. All 268 items of load were checked.
Area units	Not applicable, all 268 items of load were checked.
Total items of load	All 268 items of load were checked.

Wattages were checked for alignment with the published standardised wattage table produced by the Electricity Authority against the database.

The change management process and timeliness of database updates was evaluated.

Audit commentary

Field audit findings

A field audit was conducted of all 268 items of load recorded in the database. I found that the field wattage was 96.7% of the database wattage, and compliance is recorded because the error is less than ±5.0%. The variances in the field are detailed in **section 2.5**.

Light description and capacity accuracy

As discussed in **section 2.4**, all lights have a lamp and gear wattage recorded. Lamp and gear wattages were compared to the expected values and found to be accurate.

Change management process findings

Scanpower maintains a database of under verandah lights installed in Woodville and Dannevirke, in the form of an Excel spreadsheet. Installation and maintenance work is completed by Scanpower, who update the database when lights are installed, repaired, or replaced.

The Excel spreadsheet does not record light install, livening, or change dates, and the monthly report is provided as a snapshot at the end of each month.

I walked through the new connection process, and confirmed that there have been no new under verandah light installations for several years.

Inspections of under verandah lights are completed every six months by Scanpower, to identify any lights that require repairs or maintenance. Faulty lights are normally replaced with LEDs.

Festive lights

No festive lights are connected to the under verandah lighting circuits.

Private lights

Private under verandah lights are metered through the affected shops' installations. The locations are recorded in the database for completeness but a zero wattage is recorded.

Audit outcome

Non-compliant

Non-compliance	Description
Audit Ref: 3.1 With: Clause 15.2 and 15.37B(b) From: 01-Sep-19 To: 31-Oct-19	The monthly database extract provided does not track changes at a daily basis and is provided as a snapshot. The Excel spreadsheet does not record light install, livening, or change dates. Potential impact: Low Actual impact: Low Audit history: Once Controls: Weak Breach risk rating: 3
Audit risk rating	**Rationale for audit risk rating**
Low	The controls are weak, because change dates are not tracked. Only the installation or change month can be determined from the information available. The audit risk rating is low. A small number of lights are recorded in the database and there have been no new installations for several years. There have been some upgrades to LED fittings for faulty lights.

Actions taken to resolve the issue	Completion date	Remedial action status
We will work with Scanpower to implement a pragmatic solution for tracking the date of changes made to the database. We will also supply the field audit findings to Scanpower to correct the database.	31 Jan 2019	Investigating
Preventative actions taken to ensure no further issues will occur	**Completion date**	
We will confirm Scanpower's process for receiving information about replaced faulty lights to ensure these changes are recorded in a timely manner.	28 Feb 2019	

3.2. Volume information accuracy (Clause 15.2 and 15.37B(c))

Code reference

Clause 15.2 and 15.37B(c)

Code related audit information

The audit must verify that:

- *volume information for the DUML is being calculated accurately*
- *profiles for DUML have been correctly applied.*

Audit observation

The submission was checked for accuracy for the month the database extract was supplied. This included:

- checking the registry to confirm that the ICP has the correct profile and submission flag; and
- checking the database extract combined with the on hours against the submitted figure to confirm accuracy.

Audit commentary

Meridian reconciles this DUML load using the DST profile, and the correct profiles and submission types are recorded on the registry.

Meridian reconciles this DUML load using the DST profile.

- Wattages are derived from reports provided by Scanpower. All lights recorded in the database were surveyed in the field. I found that the field wattage was 96.7% of the database wattage, and database is assessed to be accurate because the error is less than ±5.0%.
- On and off times are derived from a data logger read by EMS and are used to create a shape file.

Meridian supplies EMS with the capacity information, and EMS calculates the kWh figures for ICPs and includes them in the relevant AV080 file. This process was audited during Meridian's reconciliation participant audit and EMS' agent audit. I compared the extract provided by Scanpower to the capacities provided to EMS for September 2019 and found that they matched exactly.

The previous audit found that the kW reported to EMS in November 2017 did not match Scanpower's database. I confirmed that the totals had been corrected and washed up.

On 18 June 2019, the Electricity Authority issued a memo clarifying the memo of 2012 that stated that a monthly snapshot was sufficient to calculate submission from, and confirmed the code requirement to calculate the correct monthly load must:

- take into account when each item of load was physically installed or removed; and
- wash up volumes must take into account where historical corrections have been made to the DUML load and volumes.

The database does not record light install, livening, or change dates, and the monthly report is provided as a snapshot at the end of each month. Meridian completes revision submissions where corrections are required.

Meridian has not yet updated their processes to be consistent with the Authority's memo.

Audit outcome

Non-compliant

Non-compliance	Description
Audit Ref: 2.1 With: Clause 11(1) of Schedule 15.3 From: 01-Sep-19 To: 31-Oct-19	The monthly database extract provided does not track changes at a daily basis and is provided as a snapshot. The Excel spreadsheet does not record light install, livening, or change dates. Potential impact: Low Actual impact: Low Audit history: Once Controls: Weak Breach risk rating: 3
Audit risk rating	**Rationale for audit risk rating**
Low	The controls are weak, because change dates are not tracked. Only the installation or change month can be determined from the information available. The audit risk rating is low. A small number of lights are recorded in the database and there have been no new installations for several years. There have been some upgrades to LED fittings for faulty lights.

Actions taken to resolve the issue	Completion date	Remedial action status
We will work with Scanpower to implement a pragmatic solution for tracking the date of changes made to the database.	31 Jan 2019	Investigating
Preventative actions taken to ensure no further issues will occur	**Completion date**	

CONCLUSION

Scanpower maintains a database of under verandah lights installed in Woodville and Dannevirke, in the form of an Excel spreadsheet. Installation and maintenance work is completed by Scanpower, who update the database when lights are installed, repaired, or replaced.

All lights recorded in the database were surveyed in the field. I found that the field wattage was 96.7% of the database wattage, and compliance is recorded because the error is less than ±5.0%.

Meridian reconciles this DUML load using the DST profile. Wattages are derived from reports of database information provided by Scanpower. On and off times are derived from a data logger read by EMS and are used to create a shape file.

Meridian supplies EMS with the capacity information, and EMS calculates the kWh figures for ICPs and includes them in the relevant AV080 file. This process was audited during Meridian's reconciliation participant audit and EMS' agent audit.

On 18 June 2019, the Electricity Authority issued a memo clarifying the memo of 2012 that stated that a monthly snapshot was sufficient to calculate submission from, and confirmed the code requirement to calculate the correct monthly load must:

- take into account when each item of load was physically installed or removed; and
- wash up volumes must take into account where historical corrections have been made to the DUML load and volumes.

The current monthly report is provided as a snapshot and is non-compliant, and Meridian completes revision submissions where corrections are required. Meridian has not yet updated their processes to be consistent with the Authority's memo.

The audit found six non-compliances and makes no recommendations. Most of the non-compliances stem from a single issue; the Excel spreadsheet does not record installation or change dates, an audit trail is not present, and the report is provided as a monthly snapshot. This has a minor impact, because the database is small, no new installations have occurred for several years, and other changes are infrequent.

The future risk rating of 15 indicates that the next audit be completed in 12 months. I recommend that the next audit should be completed in 18 months (1 June 2021) because the database was found to be accurate, and the non-compliances primarily related to a lack of audit trails and change dates in the Excel spreadsheet. These issues have a minor impact due to the size of the database, frequency of changes, and other controls in place. Scanpower intends to address these issues by adding further fields to the Excel spreadsheet.

PARTICIPANT RESPONSE

Meridian has reviewed this report, and their comments are contained within its body.