

Compliance plan for Switch Utilities – 2021

Relevant information		
Non-compliance	Description	
Audit Ref: 2.1 With: Clause 10.6, 11.2, 15.2 From: 01-Oct-20 To: 15-Jul-21	Some inaccurate information is recorded on the registry and some submission information was incomplete or incorrect. Potential impact: Low Actual impact: Low Audit history: Multiple times Controls: Moderate Breach risk rating: 6	
Audit risk rating	Rationale for audit risk rating	
High	Controls are rated as moderate as they are sufficient to mitigate risk most of the time, but there is room for improvement particularly for corrections. The impact is assessed as high due to the quantity of consumption outside the 14-month submission window.	
Actions taken to resolve the issue		Completion date
We comment on each of the issues in sections 3.6, 3.9, 9.5 and 9.6		
Preventative actions taken to ensure no further issues will occur		Completion date
		Identified

Electrical Connection of Point of Connection		
Non-compliance	Description	
<p>Audit Ref: 2.11</p> <p>With: Clause 10.33A</p> <p>From: 01-Oct-20</p> <p>To: 15-Jul-21</p>	<p>14 late certifications for reconnected meters.</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p> <p>Audit history: Three times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>Controls are rated as strong, because meter certification is an MEP responsibility and Switch Utilities sometimes cannot achieve compliance.</p> <p>The impact is assessed to be low because a small number and proportion of meters were not certified within the timeframes. Uncertified metering installations are likely to be less accurate than certified metering installations, so there could be a minor impact on settlement.</p>	
Actions taken to resolve the issue		Completion date
We have noted the feedback from the auditor. Significant work has gone into improving the process since the last audit, including additional training for the contact center teams.		Done
Preventative actions taken to ensure no further issues will occur		Completion date
<p>We are internally monitoring our level of compliance through registry auditing files to ensure that jobs are being issued at the earliest possible date.</p> <p>New systemized control reports are currently in development with our energy core development team, which will create an event for the provisioning team upon submission of the NT which will give us earlier notice of the need to issue a job compared to current monitoring which is only effective after switching is completed, this is part of Stream 1A of our new development program and is targeted for completion by the end of this year.</p>		Dec 2021

Changes to registry information		
Non-compliance	Description	
<p>Audit Ref: 3.3</p> <p>With: Clause 10 Schedule 11.1</p> <p>From: 01-Oct-20 To: 15-Jul-21</p>	<p>366 late status updates to active.</p> <p>93 late status updates to inactive.</p> <p>44 late trader updates.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are rated as moderate because they are adequate to ensure that the registry is updated on time most of the time, but there is room for improvement.</p> <p>The risk is low as most updates were completed on time or soon after they were due unless they were backdated corrections.</p>	
Actions taken to resolve the issue		Completion date
<p>We have noted the auditor feedback and this area is one which was already identified as requiring more focus. We have implemented new analysis reports using the registry audit compliance report to track our own compliance at a monthly level.</p> <p>Additional resourcing has been added to the Provisioning team to support the compliance here in the past two months.</p>		Completed
Preventative actions taken to ensure no further issues will occur		Completion date
<p>As part of our electricity program of work, there is proposed work to build a new systemized contractor management system with API integration (where possible) to our agents and to the registry. This program would include to the extent possible automating registry updates once paperwork is received and processing as much paperwork as practical automatically to improve the level of compliance here. This work is targeted to be in development mid-2022 after the reconciliation platform work completes in Q1 2022.</p>		Q2 2022
		Identified

ANZSIC codes		
Non-compliance	Description	
<p>Audit Ref: 3.6</p> <p>With: Clause 9 (1(k) of Schedule 11.1</p> <p>From: 01-Oct-20</p> <p>To: 15-Jul-21</p>	<p>Incorrect ANZSIC codes were assigned for at least 15 ICPs.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>Controls are moderate, because all ANZSIC codes are checked upon customer sign up but there was evidence that some ANZSIC codes are incorrectly recorded.</p> <p>There is no impact on other participants or settlement, but there is a minor impact on the Authority because this information is used for reporting.</p>	
Actions taken to resolve the issue		Completion date
We have introduced some new controls to improve this area. We immediately check any site having a T99 type code and identify the correct code for them. We are also randomly sample checking other ICPs each month		Completed
Preventative actions taken to ensure no further issues will occur		Completion date
<p>Two additional control reports are currently in development to assist with ANZSIC compliance, which will flag any sites where the ANZSIC code appears to be incorrect based on the information we hold (such as commercial sites with residential ANZSIC codes or vice versa).</p> <p>We are reviewing our point of sale processes, and after any improvements are identified we will add them to our development program.</p>		TBC
		Identified

Management of “inactive” status			
Non-compliance	Description		
Audit Ref: 3.9 With: Clause 19 Schedule 11.1 From: 01-Oct-20 To: 15-Jul-21	Five incorrect event dates. Two incorrect status reasons. Potential impact: Low Actual impact: Low Audit history: Twice Controls: Moderate Breach risk rating: 2		
Audit risk rating	Rationale for audit risk rating		
Low	The controls are recorded as moderate because they have been improved during the audit period and they mitigate risk most of the time. The impact on settlement and participants is minor; therefore, the audit risk rating is low.		
Actions taken to resolve the issue		Completion date	Remedial action status
We believe that the incorrect dates and status reasons in this case are administrative errors. Our provisioning manager has noted the exceptions and will remind the teams on the importance of checking the fields on updates.		Completed	Identified
Preventative actions taken to ensure no further issues will occur		Completion date	
As previously noted, we are also building a new contractor management system with automation and new controls. We believe that this automation will reduce the likelihood of user error.		Q2 2022	

Inform registry of switch request for ICPs - standard switch		
Non-compliance	Description	
Audit Ref: 4.1 With: Clause 2 Schedule 11.3 From: 01-Oct-20 To: 14-Jul-21	45 ICPs had incorrect switch types of TR. Potential impact: Low Actual impact: Low Audit history: None Controls: Strong Breach risk rating: 1	
Audit risk rating	Rationale for audit risk rating	
Low	The controls are recorded as strong because this issue is now resolved. The impact on participants is minor; therefore, the audit risk rating is low.	
Actions taken to resolve the issue		Completion date
This was a one-off issue caused by a fault in a code release of a periodic update to our customer self-service portal. which was detected by us within a few days and corrected shortly thereafter (prior to the Audit). This will not reoccur.		Completed
Preventative actions taken to ensure no further issues will occur		Completion date

Losing trader response to switch request and event dates - standard switch		
Non-compliance	Description	
<p>Audit Ref: 4.2</p> <p>With: Clauses 3 and 4 Schedule 11.3</p> <p>From: 01-Oct-20</p> <p>To: 15-Jul-21</p>	<p>Two ANs had proposed event dates more than ten business days after the NT receipt date.</p> <p>Two late AN files.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Once</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are rated as strong because the system issue leading to NT files not loading has been resolved.</p> <p>The audit risk rating is low as this has no direct impact on reconciliation.</p>	
Actions taken to resolve the issue		Completion date
The two late AN files were caused by a one-off issue with a NT file import which has been resolved.		Completed
Preventative actions taken to ensure no further issues will occur		Completion date
		Remedial action status
		Cleared

Losing trader must provide final information - standard switch		
Non-compliance	Description	
<p>Audit Ref: 4.3</p> <p>With: Clause 5 of Schedule 11.3</p> <p>From: 01-Oct-20</p> <p>To: 15-Jul-21</p>	<p>One late transfer CS file.</p> <p>Incorrect average daily consumption for at least three transfer CS files.</p> <p>Incorrect last actual read dates for at least three transfer CS files.</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are rated as strong because they are sufficient to minimise risk to an acceptable level. Monitoring of file timeliness has improved during the audit period.</p> <p>The impact on settlement and participants is minor, because the event readings were correct and the average daily kWh differences were very small.</p>	
Actions taken to resolve the issue		Completion date
We have identified the root cause of the issue, and are currently testing a fix for this scenario, which will be released within the next few weeks.		01/10/2021
Preventative actions taken to ensure no further issues will occur		Completion date
		Identified

Retailers must use same reading - standard switch		
Non-compliance	Description	
<p>Audit Ref: 4.4</p> <p>With: Clause 6(1) and 6A Schedule 11.3</p> <p>From: 01-Oct-20</p> <p>To: 15-Jul-21</p>	<p>Four late RR files.</p> <p>One late AC file.</p> <p>The RR for ICP 0000048735TR71E was based on a customer reading.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are rated as moderate, because:</p> <ul style="list-style-type: none"> in most cases the sampled RRs were supported by two validated actual readings, and most RR and AC files were issued on time, and the delays were caused by waiting for information. <p>The impact is low because, the event readings were correctly recorded, the read type difference has no impact on submission, and the customer reading appeared reasonable.</p>	
Actions taken to resolve the issue		Completion date
<p>We have taken the auditors feedback onboard and will now reject customer readings provided by other retailers as a proposal for a read change, however we note that this clause of the code will result in poorer customer experience and appears to be an undesirable outcome and believe the Authority should consider a code amendment to allow such readings to be used where both traders agree.</p> <p>Each of the RRs which were late were due to readings being obtained late, and that without the RR there would be significant inaccuracy. We always attempt to process RRs within the required timeframe but in these cases both retailers agreed to the change being proper and necessary – noting retailers obligations to correct information if it is incorrect under the code.</p>		No further action
Preventative actions taken to ensure no further issues will occur		Completion date
Remedial action status		
Identified		

Losing trader provides information - switch move		
Non-compliance	Description	
<p>Audit Ref: 4.8</p> <p>With: Clause 10(1) Schedule 11.3</p> <p>From: 22-Jan-20 To: 10-Aug-20</p>	<p>One switch event date for one day earlier than proposed.</p> <p>Eight late switch move AN files.</p> <p>63 late switch move CS files.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as moderate because they mitigate risk most of the time but there is room for improvement.</p> <p>The impact on settlement and participants is minor; therefore, the audit risk rating is low.</p>	
Actions taken to resolve the issue		Completion date
<p>Other than the CS files, the issues we one-off administrative issues and we are introducing stronger controls to reduce the likelihood of recurrence.</p> <p>With respect to the late CS files, we have identified the root cause of this issue which is related to unmanaged exception scenarios in our automation for sites which have become vacant, and a code fix is currently in development due for release shortly.</p>		1/10/2021
Preventative actions taken to ensure no further issues will occur		Completion date
		Identified

Losing trader must provide final information - switch move			
Non-compliance	Description		
<p>Audit Ref: 4.10</p> <p>With: Clause 11 of Schedule 11.3</p> <p>From: 01-Oct-20</p> <p>To: 15-Jul-21</p>	<p>Incorrect average daily consumption for at least three switch move CS files.</p> <p>Incorrect last actual read date for at least one switch move CS file.</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>		
Audit risk rating	Rationale for audit risk rating		
Low	<p>The controls are recorded as moderate because they mitigate risk most of the time but there is room for improvement.</p> <p>The impact on settlement and participants is minor; therefore, the audit risk rating is low.</p>		
Actions taken to resolve the issue		Completion date	Remedial action status
We have identified the root cause for this issue and a fix is currently under testing, expected to be deployed within the next few weeks.		1/10/2021	Identified
Preventative actions taken to ensure no further issues will occur		Completion date	

Gaining trader changes to switch meter reading - switch move			
Non-compliance	Description		
<p>Audit Ref: 4.11</p> <p>With: Clause 12 of Schedule 11.3</p> <p>From: 01-Oct-20</p> <p>To: 15-Jul-21</p>	<p>Six late RR files.</p> <p>Two late AC files.</p> <p>The RRs for two ICPs were supported by unvalidated customer readings instead of validated actual readings.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>		
Audit risk rating	Rationale for audit risk rating		
Low	<p>The controls are recorded as moderate because they mitigate risk most of the time but there is room for improvement.</p> <p>The impact on settlement and participants is minor; therefore, the audit risk rating is low.</p>		
Actions taken to resolve the issue		Completion date	Remedial action status
The responses here are the same as previously noted with respect to RRs and AC in the earlier section.		No further action	Identified
Preventative actions taken to ensure no further issues will occur		Completion date	

Withdrawal of switch requests		
Non-compliance	Description	
<p>Audit Ref: 4.15</p> <p>With: Clauses 17 and 18 of Schedule 11.3</p> <p>From: 01-Oct-20</p> <p>To: 15-Jul-21</p>	<p>80 late files related to switch withdrawals.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as moderate because they mitigate risk most of the time but there is room for improvement.</p> <p>The impact on settlement and participants is minor; therefore, the audit risk rating is low.</p>	
Actions taken to resolve the issue		Completion date
Most of these late files related to NW files sent more than 2 calendar months after the CS transfer date. This is primary due to incorrect properties being signed up. We are reviewing potential point of sale improvements to improve the accuracy of ICP selection, to reduce the frequency of this non-compliance.		TBC
Preventative actions taken to ensure no further issues will occur		Completion date
		Identified

Electricity conveyed & notification by embedded generators		
Non-compliance	Description	
<p>Audit Ref: 6.1</p> <p>With: Clause 10.13, Clause 10.24 and 15.13</p> <p>From: 01-Oct-20</p> <p>To: 15-Jul-21</p>	<p>11 bridged meters were identified during the audit period. Energy was not quantified in accordance with the code during the bridged periods.</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p> <p>Audit history: Three times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as moderate because they mitigate risk most of the time but there is room for improvement. Controls for identification of bridged meters have been improved during the audit period.</p> <p>The impact on settlement and participants is estimated to be low because identification has improved and corrections are now conducted.</p>	
Actions taken to resolve the issue		Completion date
<p>For the most part, the bridged meters which were not corrected could not be corrected because they were identified outside the audit period.</p> <p>We have focused significantly on improvements related to these processes. All the ICPs noted were identified during the significant work of internal auditing and analysis which has been performed over the last year, and most of the ICPs identified during the current audit period were corrected.</p> <p>We have also substantially strengthened our zero-consumption analysis, and further systemisation is underway which will ensure that ICPs are detected and corrected much sooner than was previously the case.</p> <p>Further training was also undertaken over the previous audit period; and additionally, additional resourcing has been allocated to the Provisioning team to support this process along with other field services related activities.</p> <p>We consider that, by the time of the next audit, we will be fully compliant on this process.</p>		Q4 2021
Preventative actions taken to ensure no further issues will occur		Completion date

Identified

Interrogate meters once		
Non-compliance	Description	
<p>Audit Ref: 6.8</p> <p>With: Clause 7(1) and (2) of Schedule 15.2</p> <p>From: 01-May-21</p> <p>To: 15-Jul-21</p>	<p>Five ICPs were not read during the period of supply. The best endeavours requirement was not met for any of these ICPs.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as moderate, because they are not sufficient to ensure that a reading is received within the period of supply where the period is short.</p> <p>The impact on settlement from an estimate for a short period is minor therefore, the audit risk rating is low.</p>	
Actions taken to resolve the issue		Completion date
<p>We are improving our controls around period of supply with new control reports which will identify ICPs where switch requests have been received but we are yet to obtain an actual reading, so that best endeavors can be undertaken to obtain readings.</p> <p>For most of the ICPs identified by the auditor, a reading was able to be received too late for meeting the switch completion deadlines.</p>		Q4 2021
Preventative actions taken to ensure no further issues will occur		Completion date
		Identified

NHH meters 90% read rate		
Non-compliance	Description	
<p>Audit Ref: 6.10</p> <p>With: Clause 9(1) and (2) of Schedule 15.2</p> <p>From: 01-Apr-21</p> <p>To: 30-Apr-21</p>	<p>The best endeavours requirement was not met for four ICPs not read in the previous four months.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as moderate, because they are not sufficient to ensure that the best endeavours requirements will be met for all ICPs.</p> <p>Consumption will be estimated for settlement and the impact is expected to be low, based on read attainment being over 99% after four months.</p>	
Actions taken to resolve the issue		Completion date
We have taken the auditors feedback on board and will be establishing a control report which specifically identifies sites on GXPs with only very few ICPs, where additional effort is required to obtain an actual reading as a priority to achieve the four-month deadline. We anticipate this control report will be systemized by Q4 2021		Q4 2021
Preventative actions taken to ensure no further issues will occur		Completion date
		Identified

Electronic meter readings and estimated readings		
Non-compliance	Description	
Audit Ref: 9.6 With: Clause 17 Schedule 15.2 From: 01-Oct-20 To: 15-Jul-21	Not all events in the event log are reviewed. Potential impact: Low Actual impact: Low Audit history: None Controls: Strong Breach risk rating: 1	
Audit risk rating	Rationale for audit risk rating	
Low	The controls are recorded as strong because they mitigate risk to an acceptable level. The only relevant event not reviewed is the tamper event and there is checking of low consumption to identify potential tampering. The impact on settlement and participants is minor; therefore, the audit risk rating is low.	
Actions taken to resolve the issue		Completion date
We are implementing a process to review the additional event reports which the auditor has identified to us. We already review most event reports, and the more significant issues (such as tampering, and reverse flow) which are identified directly to us by email by the MEP; or via the Wells files, are reviewed.		Q4 2021
Preventative actions taken to ensure no further issues will occur		Completion date

Calculation of ICP days		
Non-compliance	Description	
<p>Audit Ref: 11.2</p> <p>With: Clause 15.6</p> <p>From: 01-Mar-20</p> <p>To: 31-Mar-21</p>	<p>Where default forward estimate is applied, an ICP day is not reported for the first day of supply. This is corrected through the revision process once a subsequent reading is received.</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as moderate because they mitigate risk of incorrect ICP days being reported most of the time.</p> <p>The impact is low because where the first ICP day is missed because default forward estimate is applied, corrected data is provided through the revision process once another reading is recorded for the ICP.</p>	
Actions taken to resolve the issue		Completion date
We are currently replacing our DART NHH Reconciliation system, and on the current project plan this is due to be completed by end of Q1 2022.		Q1 2022.
Preventative actions taken to ensure no further issues will occur		Completion date
We apply a manual estimate wherever possible which reduces the frequency of this issue to only very edge cases where an ICP is in the LIS file but no yet in our system (timing) and all exceptions ultimately are washed up.		Completed
		Identified

HHR aggregates information provision to the reconciliation manager			
Non-compliance	Description		
Audit Ref: 11.4 With: Clause 15.8 From: 01-Oct-20 To: 15-Jul-21	Aggregates file contains submission information. Potential impact: Low Actual impact: Low Audit history: Multiple times Controls: Strong Breach risk rating: 1		
Audit risk rating	Rationale for audit risk rating		
Low	The issue relating to content of the aggregates file is an error in the code, Switch Utilities is providing submission information as expected.		
Actions taken to resolve the issue		Completion date	Remedial action status
We have followed up the Authority regularly on the Code amendment we proposed in 2016 and are awaiting action by the Authority.		With Authority	Unknown
Preventative actions taken to ensure no further issues will occur		Completion date	

Accuracy of submission information			
Non-compliance	Description		
<p>Audit Ref: 12.7</p> <p>With: Clause 15.12</p> <p>From: 01-Jul-18</p> <p>To: 01-Sep-21</p>	<p>Some incorrect submission data was provided, including:</p> <ul style="list-style-type: none"> unreported consumption of approx. 21,200 kWh during periods where meters were bridged for 14 ICPs, and unreported consumption of approx. 240,000 kWh due to two incorrect compensation factors. <p>Potential impact: High</p> <p>Actual impact: High</p> <p>Audit history: Three times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 6</p>		
Audit risk rating	Rationale for audit risk rating		
High	<p>Controls have improved during the audit period, but further improvement is still required. Overall, I rate the controls a moderate.</p> <p>The audit risk rating is high based on the kWh differences identified and the fact that some consumption is outside the 14-month window.</p>		
Actions taken to resolve the issue		Completion date	Remedial action status
<p>We address the bridged meters in an earlier section.</p> <p>With respect to the compensation factor issue, this was identified as part of new controls which we implemented this year to periodically review all compensation factors. The particular issue was caused by administrative error which resulted during a meter change process whereby an ICP which previously had compensation factors applied by the MEP was partially (but not fully) replaced leading to one meter with compensation factor applied and one meter without. There was then a further change some time later to replace the other meter. The partial change resulted in consumption only partially reducing which fell below our detection thresholds and at the time the error replicated to billing meaning it was not detected in billing. Once the issue was identified, we began to wash up the missing volume into our submissions where we were able to do so.</p> <p>We believe our new controls will prevent a recurrence of this, and note again that it was the newly developed controls which allowed this issue to be detected, and corrections made, during this audit period.</p> <p>With respect to inactive consumption, this consumption related to historic issues which were identified by new</p>		Completed	Identified

controls and detected during this audit cycle. The auditor has provided us with clarity on the process with respect to our ability to correct statuses backdated prior to our switch loss, which we have now implemented. We also have significantly stronger inactive with consumption controls in place, and have noted the feedback from the auditor with respect to de-energisation which occurs at the meter fuse where customers have seemingly self-reconnected. We will now ask our agents to preferentially disconnect at pole or pillar wherever possible.		
Preventative actions taken to ensure no further issues will occur	Completion date	
Strong manual controls exist in the interim which have been developed in the last year which substantially capture these exceptions.	Completed	

Permanence of meter readings for reconciliation		
Non-compliance	Description	
<p>Audit Ref: 12.8</p> <p>With: Clause 4 of Schedule 15.2</p> <p>From: 01-Apr-19</p> <p>To: 31-Aug-19</p>	<p>Some estimates were not replaced by revision 14.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as strong because a permanent estimate process is in place and is now being followed.</p> <p>The impact is low. Total forward estimate for the period checked was 42,206 kWh and there is no indication the estimated quantities are incorrect.</p>	
Actions taken to resolve the issue		Completion date
The missing estimates relate to early washup cycles. Since the last audit, new controls were implemented, and this has meant no recurrence has occurred since the Aug-19 M14 revision submissions.		Completed
Preventative actions taken to ensure no further issues will occur		Completion date
		Cleared

Historical estimate reporting to RM		
Non-compliance	Description	
<p>Audit Ref: 13.3</p> <p>With: Clause 10 of Schedule 15.3</p> <p>From: 01-Sep-20</p> <p>To: 31-Mar-21</p>	<p>Historic estimate thresholds were not met for some revisions.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as moderate overall, based on my assessment of the read attainment processes (sections 6.8-6.10) and permanent estimate process (section 12.8).</p> <p>The impact is low due to the high percentage of HE.</p>	
Actions taken to resolve the issue		Completion date
The auditor has provided us with feedback on additional processes we can implement to improve our controls here, which will be systemized and implemented as part of our other control report development (including the previously noted report identifying ICPs on GXP's with only very few ICPs where earlier action is required to meet the earlier attainment targets).		Q4 2021
Preventative actions taken to ensure no further issues will occur		Completion date
This will be supported by the interim manual controls we have in place pending systemisation.		
		Identified