

Compliance plan for Aurora Energy Limited – 2021

Material Change Audits			
Non-compliance	Description		
Audit Ref: 1.11 With: Clause 16A.11 From: 01-Feb-21 To: 26-Aug-21	A material change audit was not completed prior to migration from CTCT to CTCS; and change of agents and submission processes. Potential impact: High Actual impact: Low Audit history: None Controls: Weak Breach risk rating: 3		
Audit risk rating	Rationale for audit risk rating		
Low	The controls are recorded as weak because it was not identified that this change was a risk and that an audit was required. The impact is low as there has been no impact on submission compliance or accuracy.		
Actions taken to resolve the issue		Completion date	Remedial action status
The material change was a one-off, historic event and the opportunity to complete a material change audit has passed. We note there was no impact on compliance or accuracy.		N/A	Identified
Preventative actions taken to ensure no further issues will occur		Completion date	
The reconciliation agent has been educated about when a material change audit is required.		8/10/21	