

# Compliance plan for Pioneer Energy Reconciliation Participant Audit – 2021

Material change audit		
Non-compliance	Description	
<p>Audit Ref: 1.11</p> <p>With: Clause 16A.11</p> <p>From: 01-May-21</p> <p>To: 01-May-21</p>	<p>Material change audit not conducted for NHH reconciliation by John Candy Consulting.</p> <p>Potential impact: High</p> <p>Actual impact: Low</p> <p>Audit history: None</p> <p>Controls: Weak</p> <p>Breach risk rating: 3</p>	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	<p>The controls are recorded as weak because it was not identified that this change was a risk and that an audit was required.</p> <p>The potential impact was high, but the actual impact is low because the change has resulted in an increase in compliance for NHH reconciliation.</p>	
Actions taken to resolve the issue		Completion date
Argument still stands we made the change (as the example indicates) but we deemed it was not likely to affect our ability to comply (As per Jonathan West)		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
We will not be doing a material change audit		09/11/2021
		<p>Post Audit Auditor comment:</p> <p>A material change was required as the outsourcing of functions <u>could</u> have affected Pioneer Energy's <u>ability</u> to comply, rather than actually affecting compliance.</p>

Relevant information		
Non-compliance	Description	
<p>Audit Ref: 2.1</p> <p>With: Clause 10.6, 11.2, 15.2</p> <p>From: 21-Jul-20</p> <p>To: 31-Jul-21</p>	<p>Two ICPs with incorrect unmetered loads recorded.</p> <p>ICP 0000014870DE7D8 was sent with the correct final read of 139,357 but this read was not updated in Orion resulting in under submission of 124 kWh.</p> <p>Two RR files were rejected in error resulting in 11,638 kWh being pushed to the gaining traders.</p> <p>One photo reading which was not validated according to the code was recorded as a validated reading and used to calculate historic estimate.</p> <p>Decommissioned ICP 0006589570RN16A had 14 kWh of consumption allocated to a day with decommissioned status and excluded from submission.</p> <p>Some corrections identified in the last audit were not completed and are now outside the 14-month revision cycle.</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	
<b>Low</b>	<p>Controls are rated as moderate as they are sufficient to ensure that data is recorded correctly most of the time.</p> <p>The audit risk rating is assessed to be low overall as the errors found were small in number.</p>	
Actions taken to resolve the issue		Completion date
Reads that are within the 14-month revision cycle will be corrected		01/02/2022
Preventative actions taken to ensure no further issues will occur		Completion date
Updated Promapp processes		01/11/2021

Electrical Connection of Point of Connection		
Non-compliance	Description	
<p>Audit Ref: 2.11</p> <p>With: Clause 10.33A</p> <p>From: 04-Nov-20</p> <p>To: 10-Dec-20</p>	<p>One metered ICP did not have meter certification provided within five business days of the change to active status.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Twice</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	<p>Controls are rated as strong, because meter certification is an MEP responsibility and Pioneer sometimes cannot achieve compliance.</p> <p>The impact is assessed to be low because one meter was not certified within the required timeframe. 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
Received paperwork late. Pioneer follows up with MEPs on a regular basis to ensure timely return of completion paperwork		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
Continue to monitor new connections and meter changes closely		09/11/2021
		Identified

Changes to registry information			
Non-compliance		Description	
Audit Ref: 3.3 With: Clause 10 Schedule 11.1  From: 08-Oct-20 To: 02-Jul-21		Five late status updates to active. Seven late status updates to inactive. 20 late trader updates. Three late ANZSIC code updates. 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 controls are rated as strong. Pioneer make every effort to update the registry within the required timeframe, but accuracy of information always takes priority causing a small number of updates to be late.  The risk is low as accuracy is good and the number of late updates is very small.	
Actions taken to resolve the issue		Completion date	Remedial action status
Received paperwork late. Pioneer follows up with MEPs on a regular basis to ensure timely return of completion paperwork		09/11/2021	Identified
Preventative actions taken to ensure no further issues will occur		Completion date	
Continue to monitor new connections and meter changes closely		09/11/2021	

Provision of information to the registry manager			
Non-compliance	Description		
<p>Audit Ref: 3.5</p> <p>With: Clause 9 Schedule 11.1</p> <p>From: 01-Oct-20</p> <p>To: 06-Jul-21</p>	<p>Seven late status updates to active for new connections.</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		
<b>Low</b>	<p>Controls are rated as strong, as whilst processes are manual there are robust controls to mitigate risk to an acceptable level.</p> <p>The risk rating is low as a number of late updates was small and the data accuracy was high.</p>		
Actions taken to resolve the issue		Completion date	Remedial action status
Continue to monitor to ensure correct dates are applied		09/11/2021	Identified
Preventative actions taken to ensure no further issues will occur		Completion date	
Continue to monitor to ensure correct dates are applied		09/11/2021	

Changes to unmetered load			
Non-compliance	Description		
Audit Ref: 3.7 With: Clause 9(1)(f) Schedule 11.1  From: 01-Oct-20 To: 06-Jul-21	One ICP with the incorrect unmetered load value recorded. Potential impact: Low Actual impact: Low Audit history: Multiple times Controls: Strong Breach risk rating: 1		
Audit risk rating	Rationale for audit risk rating		
<b>Low</b>	Controls are rated as strong, as whilst processes are manual there are robust controls to mitigate risk to an acceptable level. The risk rating is low as a number of late updates was small and the data accuracy was high.		
Actions taken to resolve the issue		Completion date	Remedial action status
Pioneer will correct the UML		09/11/2021	Identified
Preventative actions taken to ensure no further issues will occur		Completion date	
Promapps updated		01/11/2021	

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: 21-Jul-20</p> <p>To: 31-Jul-21</p>	<p>All three CO coded AN files sampled were sent with the incorrect AN code. There was a total of nine CO coded AN files sent during the audit period.</p> <p>One of the three AA coded AN files sampled was sent with the incorrect code.</p> <p>Potential impact: Low</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	
<b>Low</b>	<p>The controls are rated as moderate. Both preventative and detective controls are in place for AN codes but did not operate as intended because 1) Orion applied an incorrect code and 2) the incorrect code was not detected through the manual review.</p> <p>The impact is assessed to be low because the switches were completed as expected.</p>	
Actions taken to resolve the issue		Completion date
With the auditor's assistance, further training has been completed		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
Promapps updated		01/11/2021
		Identified

Losing trader must provide final information - standard switch		
Non-compliance	Description	
<p>Audit Ref: 4.3</p> <p>With: Clause 5 Schedule 11.3</p> <p>From: 21-Jul-20</p> <p>To: 31-Jul-21</p>	<p>Seven CS breaches.</p> <p>Three of the seven ICPs with high average daily consumption values and all five of the typical sample of CS files checked were not consistent with the average consumption for the last read to read period in transfer CS files.</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	
<b>Low</b>	<p>Controls are rated as moderate as there is good process documentation and process checks in place to mitigate risk to an acceptable level.</p> <p>The audit risk rating has the potential to be medium based if the incorrect high daily average consumption figures were used but I am unable to confirm if this has been used by the gaining trader, therefore I have recorded the actual impact is low.</p>	
Actions taken to resolve the issue		Completion date
Pioneer is working with our provider Agility to understand if the EDC is calculated from the last read to read period or over longer periods of time		01/02/2022
Preventative actions taken to ensure no further issues will occur		Completion date
Pioneer is manually checking the EDC in CS files		09/11/2021



Losing trader provides information - switch move		
Non-compliance	Description	
<p>Audit Ref: 4.8</p> <p>With: Clauses 10(1) Schedule 11.3</p> <p>From: 21-Jul-20</p> <p>To: 31-Jul-21</p>	<p>72 AA coded AN files were sent with the incorrect code when AD was more accurate.</p> <p>One CO coded AN file sent when the customer's contract had expired.</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	
<b>Low</b>	<p>The controls are rated as moderate. Both preventative and detective controls are in place for AN codes but did not operate as intended because 1) Orion applied an incorrect code and 2) there was a misunderstanding of when to use the AD code.</p> <p>The impact is assessed to be low because the switches were completed as expected.</p>	
Actions taken to resolve the issue		Completion date
With the auditor's assistance, further training has been completed to gain a better understanding of the use of the AD code		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
Promapps to be updated		01/02/2022

Losing trader must provide final information - switch move		
Non-compliance	Description	
<p>Audit Ref: 4.10</p> <p>With: Clause 11 Schedule 11.3</p> <p>From: 21-Jul-20</p> <p>To: 31-Jul-21</p>	<p>All but one of the 18 CS files sampled (made up of five with zero average, five with high average and the eight CS file move switches sampled) with high had average daily consumption values that were not consistent with the average consumption for the last read to read period in transfer CS files.</p> <p>Eight switch move CS files contained incorrect last actual read dates.</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p> <p>Audit history: Twice</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	<p>Controls are rated as moderate as there is good process documentation and process checks in place to mitigate most of the time. Documentation is expected to have been updated post the audit to correct the read type being applied in the CS files.</p> <p>The audit risk rating has the potential to be medium based if the incorrect high daily average consumption figures were used but I am unable to confirm if this has been used by the gaining trader, therefore I have recorded the actual impact is low.</p>	
Actions taken to resolve the issue		Completion date
Pioneer is working with our provider Agility to understand if the EDC is calculated from the last read to read period or over longer periods of time. With the auditor's assistance, the misunderstanding around the wrong read type used in CS files (e.g. Actual in the place of Estimate) has been corrected		01/02/2022
Preventative actions taken to ensure no further issues will occur		Completion date
Pioneer is manually checking the EDC in CS files		09/11/2021
		Investigating

Gaining trader changes to switch meter reading - switch move		
Non-compliance	Description	
Audit Ref: 4.11 With: Clause 12 Schedule 11.3  From: 28-Jan-21 To: 09-Jun-21	Two RR files rejected in error resulting in 11,638 kWh being pushed to the gaining trader. Potential impact: Medium Actual impact: Medium Audit history: Twice Controls: Moderate Breach risk rating: 4	
Audit risk rating	Rationale for audit risk rating	
<b>Medium</b>	Controls are rated as moderate as the process is manual and human error can occur. The RRs were identified as having been rejected in error and the gaining trader advised but no further RRs were received.  The audit risk rating is medium based on the kWh differences identified.	
Actions taken to resolve the issue		Completion date
RR files sent for 0000855786NVC9D and 0007446935NV50B		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
Future RR files that are received from the gaining retailer will be investigated more thoroughly		09/11/2021

Losing trader provision of information - gaining trader switch		
Non-compliance	Description	
<p>Audit Ref: 4.13</p> <p>With: Clauses 15 Schedule 11.3</p> <p>From: 29-Aug-20</p> <p>To: 01-Jan-21</p>	<p>Four CO coded AN files sent when the customers' contract had expired.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: None</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	<p>The controls are rated as moderate as the process is manual and these were slipped through due to human error.</p> <p>The impact is assessed to be low because the switches were completed as expected.</p>	
Actions taken to resolve the issue		Completion date
With the auditor's assistance, further training has been completed to gain a better understanding of the use of the AN codes		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
Future AN files will be manually checked to ensure the correct code is used. Promapps updated		09/11/2021

Gaining trader to advise the registry manager - gaining trader switch		
Non-compliance	Description	
<p>Audit Ref: 4.15</p> <p>With: Clauses 17 and 18 Schedule 11.3</p> <p>From: 21-Jul-20</p> <p>To: 31-Jul-21</p>	<p>One NA breach.</p> <p>All three DF coded NW files sampled were incorrectly coded. CE would have been more accurate.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: None</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	<p>Controls are rated as strong as there is good process documentation and process checks in place to mitigate risk to an acceptable level. Documentation is expected to have been updated post the audit to correct the read type being applied in the CS files.</p> <p>The audit risk is assessed to be low as there is no direct impact on reconciliation for the breaches identified.</p>	
Actions taken to resolve the issue		Completion date
With the auditor's assistance, further training has been completed to gain a better understanding of the use of the NW codes		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
Future NW files will be manually checked to ensure the correct code is used. Promapps updated		09/11/2021
		Identified

Distributed unmetered load		
Non-compliance	Description	
Audit Ref: 5.4 With: Clause 11 Schedule 15.3, Clause 15.37B & 16A.26 From: 21-Jul-20 To: 31-Jul-21	The Grey DC DUMML database does not meet compliance for three clauses. Potential impact: Low Actual impact: Low Audit history: Three times Controls: Moderate Breach risk rating: 2	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	The effectiveness of the controls is recorded as moderate as Pioneer are working to resolve the issues found. The impact on settlement is low as the database accuracy based on the kWh difference detailed in the table above.	
Actions taken to resolve the issue		Completion date
GDC contract finishes with Pioneer Energy on the 31/01/2022 and will not be renewed, therefore we doubt the database issue will be fixed before they switch away		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
GDC Streetlight audit has been completed for 2021		09/11/2021
		Unknown

Derivation of meter readings			
Non-compliance	Description		
<p>Audit Ref: 6.6</p> <p>With: Clause 3(2) Schedule 15.2</p> <p>From: 03-Jul-21</p> <p>To: 03-Jul-21</p>	<p>One photo reading which was not validated according to the code was recorded as a validated reading.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: None</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>		
Audit risk rating	Rationale for audit risk rating		
Low	<p>There is a process to ensure that customer and photo readings are entered with an estimated read type unless they have been validated against two actual readings from another source. Validated readings are used to calculate historic estimate, and estimated readings are ignored by the reconciliation process. The controls are strong because this appears to be an isolated exception where the wrong read type was accidentally selected when the reading was entered.</p> <p>The impact is expected to be low. The reading applied matches a photo of the meter and there are no known accuracy meter accuracy issues. The reading is likely to be correct.</p>		
Actions taken to resolve the issue		Completion date	Remedial action status
With the auditor's assistance, further training has been completed to gain a better understanding of validating reads		09/11/2021	Identified
Preventative actions taken to ensure no further issues will occur		Completion date	
Future photo reads will be correctly validated against historic read history		09/11/2021	

NHH meter reading application		
Non-compliance	Description	
<p>Audit Ref: 6.7</p> <p>With: Clause 6 Schedule 15.2</p> <p>From: 28-Sep-20</p> <p>To: 28-Sep-20</p>	<p>The agreed switch reading was not applied in Orion for ICP 0000014870DE7D8 resulting in 124 kWh of under submission.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Twice</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	<p>Controls are rated as moderate, I found that the correct switch event reading was applied for all other examples checked.</p> <p>The audit risk rating is low based on the kWh difference.</p>	
Actions taken to resolve the issue		Completion date
As this non-compliance issue is under 200 units, Pioneer will not be correcting it		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
Future CS files will be manually checked to ensure the correct switch reading is provided		09/11/2021
		<p>Post Audit Auditor comment:</p> <p>Whilst the under submission is under 200 kWh, the code requires complete and accurate information regardless of the kWh volume.</p>



Interrogate meters once		
Non-compliance	Description	
<p>Audit Ref: 6.8</p> <p>With: Clause 7(1) and (2) Schedule 15.2</p> <p>From: 21-Dec-20</p> <p>To: 10-Jan-21</p>	<p>One ICP was not read during the period of supply and exceptional circumstances were not proven.</p> <p>Actual impact: Low</p> <p>Audit history: None</p> <p>Controls: Strong</p> <p>Breach risk rating:1</p>	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	Controls are rated as strong, and the ICP was unread due to a very short period of supply. The impact is low because only one ICP was unread during the period of supply.	
Actions taken to resolve the issue		Completion date
No comment provided.		Disputed
Preventative actions taken to ensure no further issues will occur		Completion date
Premise added to Wells Meter Reading Schedule, however due to the short time period it was with Pioneer (21/12/20 – 10/01/21) and the time of year it switched in, it was not read. Had this premise been with Pioneer longer the team would have followed our processes to obtain an actual read (either by Wells, phone or photo read received by email)		09/11/2021
		Post Audit Auditor comment:  The Electricity Authority do not consider a short period of supply to override this requirement.

Identification of readings		
Non-compliance	Description	
<p>Audit Ref: 9.1</p> <p>With: Clause 3(3) Schedule 15.2</p> <p>From: 03-Jul-21</p> <p>To: 03-Jul-21</p>	<p>One photo reading which was not validated according to the code was recorded as a validated reading.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: None</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>There is a process to ensure that customer and photo readings are entered with an estimated read type unless they have been validated against two actual readings from another source. The controls are strong because this appears to be an isolated exception where the wrong read type was accidentally selected when the reading was entered.</p> <p>The impact is expected to be low. The reading applied matches a photo of the meter and there are no known accuracy meter accuracy issues. The reading is likely to be correct.</p>	
Actions taken to resolve the issue		Completion date
With the auditor's assistance, staff have been reminded to double check all reads that are being entered, to ensure they are validated correctly		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
Promapp updated and staff training completed		09/11/2021
		Identified

HHR aggregates information provision to the reconciliation manager		
Non-compliance	Description	
Audit Ref: 11.4 With: Clause 15.8  From: 01-Jan-20 To: 28-Oct-20	HHR aggregates file does not contain electricity supplied information. Potential impact: None Actual impact: None Audit history: Three 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, Pioneer is providing submission information as expected.	
Actions taken to resolve the issue		Completion date
As the above rationale explains, Pioneer is providing submission information as expected		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
N/A		09/11/2021

Creation of submission information		
Non-compliance	Description	
<p>Audit Ref: 12.2</p> <p>With: Clause 15.4</p> <p>From: 26-May-21</p> <p>To: 26-May-21</p>	<p>Decommissioned ICP 0006589570RN16A had 14 kWh of consumption allocated to a day with decommissioned status and excluded from submission.</p> <p>Potential impact: None</p> <p>Actual impact: None</p> <p>Audit history: None</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	<p>Controls are strong because there is a process to identify and report inactive consumption. The under submission for ICP 0006589570RN16A was caused by a conflict between the code's effective times for read and events.</p> <p>The impact is expected to be low because 14 kWh was under submitted for ICP 0006589570RN16A.</p>	
Actions taken to resolve the issue		Completion date
No further actions taken at this time due to the low number of units in question		09/11/2021
Preventative actions taken to ensure no further issues will occur		Remedial action status
Pioneer will continue to use the processes in place to ensure correct reads are submitted		<p>Disputed</p> <p>Post Audit Auditor comment:</p> <p>Whilst the under submission is under 200 kWh, the code requires complete and accurate information regardless of the kWh volume.</p>

Allocation of submission information		
Non-compliance	Description	
Audit Ref: 12.3 With: Clause 15.5  From: 01-Jun-20 To: 30-Jun-20	Zeroing did not occur for ETT0011 for June 2020 revision 7. Potential impact: None Actual impact: None Audit history: None Controls: Strong Breach risk rating: 1	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	Controls are strong because a consistent zeroing process is now in place. The impact is expected to be low because revised data will be washed up.	
Actions taken to resolve the issue		Completion date
Revised data will be washed up		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
Controls are in place		09/11/2021
		Identified

Accuracy of submission information		
Non-compliance	Description	
<p>Audit Ref: 12.7</p> <p>With: Clause 15.12</p>      <p>From: 26-May-21</p> <p>To: 03-Jul-21</p>	<p>ICP 0000014870DE7D8 was sent with the correct final read of 139,357 but this read was not updated in Orion resulting in under submission of 124 kWh.</p> <p>One photo reading which was not validated according to the code was recorded as a validated reading and used to calculate historic estimate.</p> <p>Decommissioned ICP 0006589570RN16A had 14 kWh of consumption allocated to a day with decommissioned status and excluded from submission.</p> <p>Potential impact: None</p> <p>Actual impact: None</p> <p>Audit history: Twice</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>Controls are strong.</p> <ul style="list-style-type: none"> <li>There is good process documentation in place. This was a one off human error.</li> <li>There is a process to ensure that customer and photo readings are entered with an estimated read type unless they have been validated against two actual readings from another source. Validated readings are used to calculate historic estimate, and estimated readings are ignored by the reconciliation process. The controls are strong because this appears to be an isolated exception where the wrong read type was accidentally selected when the reading was entered.</li> <li>There is a process to identify and report inactive consumption. The under submission for ICP 0006589570RN16A was caused by a conflict between the code's effective times for read and events.</li> </ul> <p>The impact is expected to be low:</p> <ul style="list-style-type: none"> <li>124 kWh was under submitted for ICP 0000014870DE7D8.</li> <li>The reading applied matches a photo of the meter and there are no known accuracy meter accuracy issues. The reading is likely to be correct.</li> <li>14 kWh was under submitted for ICP 0006589570RN16A.</li> </ul>	
Actions taken to resolve the issue		Completion date
As this non-compliance issues both under 200 units, we will not be correcting them		09/11/2021
		Disputed

Preventative actions taken to ensure no further issues will occur	Completion date	Post Audit Auditor comment:
Future CS files will be manually checked to ensure the correct switch readings are provided. Pioneer will also continue to use the processes in place to ensure the correct reads are submitted	09/11/2021	Whilst the under submission is under 200 kWh, the code requires complete and accurate information regardless of the kWh volume.

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: Mar-May 20 (r14 and r7), Oct 20-Apr 21 (r3)</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	
<b>Low</b>	<p>Controls are rated as moderate as they were sufficient to ensure that most NSPs are close to the target values, but there was room for improvement.</p> <p>The impact is assessed to be low. Some of the forward estimate relates to unmetered load which is true historic estimate, but is incorrectly classified, and some relates to invalid forward estimate.</p>	
Actions taken to resolve the issue		Completion date
Pioneer is working with Agility to update our system to ensure historic estimates are correct		09/11/2021
Preventative actions taken to ensure no further issues will occur		Completion date
A development job is in progress with Agility		09/11/2021