

# Compliance plan for Switch Utilities Certified Reconciliation Participant 2023

Relevant information		
Non-compliance	Description	
Audit Ref: 2.1 With: Clause 10.6, 11.2, 15.2 From: 01-Aug-22 To: 11-Jan-23	Some inaccurate information is recorded on the registry and in submissions. 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 they will mitigate risk to an acceptable level. The audit risk rating is assessed to be low due to the small number of issues identified.	
Actions taken to resolve the issue	Completion date	Remedial action status
Comments provided in Sections 2.17 and 12.7		Identified
Preventative actions taken to ensure no further issues will occur	Completion date	

Electrical Connection of Point of Connection		
Non-compliance	Description	
<p>Audit Ref: 2.11</p> <p>With: Clause 10.33A</p> <p>From: 03-Aug-22</p> <p>To: 12-Dec-22</p>	<p>21 late certifications for reconnected meters.</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	
<b>Low</b>	<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	Remedial action status
We have a control report that identifies sites which are gained with expired certification. Our process is to request recertification as soon as possible if we have submitted a reconnection.	May 2023	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	
<p>We will continue to monitor performance in this space, but achieving compliance largely depends on the availability of MEP contractors to be able to perform out of cycle recertification work.</p> <p>We have been in communication with MEPs and are supporting the MEPs in performing their mass deployment and certification programs which we believe will reduce the frequency of this issue over the course of time.</p>	Jan 2024	

<b>Meter bridging</b>		
<b>Non-compliance</b>	<b>Description</b>	
<p>Audit Ref: 2.17</p> <p>With: Clause 2A of Schedule 15.2</p> <p>From: 01-Aug-22</p> <p>To: 11-Jan-23</p>	<p>The “best estimate of the quantity of electricity consumed” was not used to estimate consumption for the period meters were bridged for at least four ICPs.</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>	
<b>Audit risk rating</b>	<b>Rationale for audit risk rating</b>	
<b>Low</b>	<p>The controls are recorded as strong at the time of the audit, because they were strengthened as soon as the estimation issue was identified.</p> <p>The impact on settlement and participants is minor; therefore, the audit risk rating is low.</p>	
<b>Actions taken to resolve the issue</b>		<b>Completion date</b>
<p>We have significantly improved overall with detection and management of bridge meters. The issue identified relates to the methodology used to generate estimates.</p> <p>With respect to those ICPs the auditor identifies should have had a different estimate value, we have retrospectively amended our permanent estimates this month and will wash these up within the 14 month cycle.</p> <p>With the new permanent estimations now loaded, we expect all affected months to have had a washup within 12 months (by May 2024), resolving the matter completely.</p>		May 2024
<b>Preventative actions taken to ensure no further issues will occur</b>		<b>Completion date</b>
<p>We have implemented an interim process for estimation values to be determined by the Wholesale Energy analyst team using available data and a methodology which aligns with auditor expectations.</p> <p>We have created a further system development task to modify the system methodology to meet the auditors recommended methodology for calculation of estimates</p>		<p><b>Interim Process:</b> May 2023</p> <p><b>System modifications completed:</b> Nov 2023</p>
		Cleared

Changes to registry information		
Non-compliance	Description	
<p>Audit Ref: 3.3</p> <p>With: Clause 10 Schedule 11.1</p> <p>From: 01-Aug-22</p> <p>To: 11-Jan-23</p>	<p>136 late status updates to active.</p> <p>Seven late status updates to inactive.</p> <p>143 late trader updates.</p> <p>One late ANZSIC code update.</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 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	Remedial action status
<p>During the period since the last audit we implemented a new event monitoring control to allow us to assess overall timeliness. We also added a modification to our status update screen so that where an update is performed later than the allowed number of days, the agent is required to input a comment explaining the reason for the late update.</p> <p>This monitoring is now being reported to the relevant team management so that they can understand that the root cause for late updated and take the appropriate remedial action as issues arise.</p> <p>We have also hired an additional specialist electricity staff member with 13 years of market experience into the team in May, and they will be working with that team to monitor overall activity and timeliness.</p>	<p>Implemented – May 2023</p>	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	
<p>As part of our planned program of work for the development of our electricity platform, our new staff member will be scoping and implementing enhancements to our platform which systemize the manual elements of the field services process and automate updates to the extent practical.</p>	<p>May 2024</p>	

ANZSIC codes			
Non-compliance	Description		
<p>Audit Ref: 3.6</p> <p>With: Clause 9 (1(k) of Schedule 11.1</p> <p>From: 15-Mar-22</p> <p>To: 10-Mar-23</p>	<p>One ICP had an incorrect ANZSIC code, which was corrected during the audit.</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>The controls are strong because robust validation processes are in place. The ICP with an incorrect ANZSIC code switched in with an incorrect code.</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. The ANZSIC code has been corrected.</p>		
Actions taken to resolve the issue		Completion date	Remedial action status
We have corrected the ICP with an incorrect ANZSIC code identified by the auditor. The other two we had already identified through our own controls prior to the audit and corrected.		Implemented - May 2023	Cleared
Preventative actions taken to ensure no further issues will occur		Completion date	
<p>We have monitoring in place to attempt to identify variances in ANZSIC codes. We will continue to monitor this for instances of incorrect ANZSIC codes.</p> <p>We also plan to implement an internal sample checking and internal audit process as part of our internal controls to further assist with ensuring the overall integrity of this information.</p>		Dec 2023	

Management of "active" status		
Non-compliance	Description	
Audit Ref: 3.8 With: Clause 18 Schedule 11.1 From: 31-Aug-22 To: 14-Mar-23	Five "active" ICPs recorded as "inactive" on the registry. 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>	The controls are rated as strong as they will mitigate risk to an acceptable level. The audit risk rating is low as the number of ICPs affected is small and revised submission information will be provided.	
Actions taken to resolve the issue	Completion date	Remedial action status
The impacted ICPs have already had their statuses corrected.	Implemented May 2023	Cleared
Preventative actions taken to ensure no further issues will occur	Completion date	
We have controls in place to identify each month ICPs with readings suggesting consumption while the ICP is recorded inactive. To assist with our compliance, we have: <ol style="list-style-type: none"> <li>1. Begun the process of migrating Field Services activity from spreadsheets to a systemized process within our electricity platform</li> <li>2. We are adding new reporting to this system which will assist us to identify discrepancies between jobs issued, and registry updates performed</li> <li>3. Our new electricity specialist will be providing and oversight and monitoring function to ensure that the relevant exception reports are processed as soon as practicable.</li> <li>4. We have been in discussion with our major MEP, and they are providing operational reporting from their systems. We will use this reporting to supplement the monitoring our own performance and timeliness.</li> </ol>	May 2024	

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-Aug-22</p> <p>To: 10-Feb-23</p>	<p>458 incorrect last actual read dates recorded as earlier than the correct last actual read dates for files sent prior to the event date logic being corrected.</p> <p>667 incorrect last actual read dates on the CS event date.</p> <p>Six of six ICPs sampled with incorrect average daily consumption.</p> <p>One of a sample of five CS files (of a potential 23) with average daily consumption over 200 kWh found to be incorrect.</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>The controls are recorded as moderate because most CS content was correct, including all critical fields used for customer billing and settlement.</p> <ul style="list-style-type: none"> <li>The last actual read date field is used for determining how accurate estimates may be, by allowing the gaining trader to determine the period since a reading was last received.</li> <li>The average daily kWh is used to give an indication of average daily consumption, and may be used as an input into calculating forward estimate by the gaining trader where readings are not received post switch in.</li> <li>All switch event readings are treated as permanent by the reconciliation process, regardless of whether they are classified as actual or estimated.</li> </ul> <p>The audit risk rating is low, based on the fields affected and the potential impact that they have on customers, participants, and settlement.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p>As per Section 4.10 - The majority of relevant issues identified within this audit window (the 458 last actual reading dates, and the 667 last actual reading dates) were resolved as part of our previous material change audit, and related to defective code which has already been corrected and is now fully compliant. These occurred prior to the material change audit code being released.</p> <p>We are investigating a residual issue with respect to average daily consumption in the TR scenario, where the system provides the usage of the previous read to read and not the current read to read, where the switch loss reading is a final reading. This will be corrected shortly.</p>	Aug 2023	Identified

Preventative actions taken to ensure no further issues will occur	Completion date	
<p>As per Section 4.10 - We have reviewed with the auditor and agreed that the following actions should be taken:</p> <ol style="list-style-type: none"> <li>1. We will use the Registry Event Detail Reporting data to construct a validation system on submitted CS Files, to self-check our switching system, to identify any further issues in relation to Last Actual Read Date, or Daily Average Consumption values.</li> <li>2. We will combine the previous analysis with our planned internal audit program, and perform periodic self-assessment with file sampling, replicating the auditor check process, which we believe that we can prevent recurrence of issues of this nature.</li> </ol>	Dec 2023	

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: 30-Aug-22</p> <p>To: 06-Sep-22</p>	<p>One T2 breach.</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>The controls are recorded as strong because they mitigate risk to an acceptable level.</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
<p>The specific ICP impacted which caused a T2 breach had a complex issue and the IT teams were not able to complete appropriate corrections within the available days but it was resolved shortly thereafter.</p> <p>We do not expect a recurrence of this issue as it was specific to the impacted ICP.</p>		May 2023	Cleared
Preventative actions taken to ensure no further issues will occur		Completion date	
<p>Our teams monitor the registry breach report as part of their daily tasks, and where any issues are identified they are escalated to the technology team for resolution as quickly as possible.</p> <p>To reduce the likelihood of recurrence, we have altered our internal policies so that the teams escalate issues sooner to ensure there is sufficient investigation and resolution time within the allowed time window.</p>		N/A	

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-Aug-22</p> <p>To: 10-Feb-23</p>	<p>247 incorrect last actual read dates recorded as earlier than the correct last actual read dates for files sent prior to the event date logic being corrected.</p> <p>94 incorrect last actual read dates on the CS event date.</p> <p>40 CS files had last actual read dates the day before the event date with estimated reads. Five were created before the last actual read date changes and had incorrect last actual read dates.</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>The controls are recorded as moderate because most CS content was correct, including all critical fields used for customer billing and settlement.</p> <ul style="list-style-type: none"> <li>The last actual read date field is used for determining how accurate estimates may be, by allowing the gaining trader to determine the period since a reading was last received.</li> <li>The average daily kWh is used to give an indication of average daily consumption, and may be used as an input into calculating forward estimate by the gaining trader where readings are not received post switch in.</li> </ul> <p>The audit risk rating is low, based on the fields affected and the potential impact that they have on customers, participants, and settlement.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p>The majority of issues identified within this audit window (247 last actual read dates and 94 last actual read dates) occurred prior to and were resolved by our previous material change audit. Our system is now fully compliant per the material change audit.</p> <p>One further scenario not previously identified, which was obscured by larger previous issue dealt with in material change, was identified by the auditor in January. That scenario has also been corrected to comply, during the audit, in February.</p>	May 2023	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	
We have reviewed with the auditor and agreed that the following actions should be taken:	Dec 2023	

<ol style="list-style-type: none"> <li>1. We will use the Registry Event Detail Reporting data to construct a validation system on submitted CS Files, to self-check our switching system, to identify any further issues in relation to Last Actual Read Date, or Daily Average Consumption values.</li> <li>2. We will combine the previous analysis with our planned internal audit program, and perform periodic self-assessment with file sampling, replicating the auditor check process, which we believe that we can prevent recurrence of issues of this nature.</li> </ol>		
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Gaining trader changes to switch meter reading - switch move		
Non-compliance	Description	
Audit Ref: 4.11 With: Clause 12 of Schedule 11.3 From: 06-Dec-22 To: 06-Jan-23	Two RR breaches. Potential impact: Low Actual impact: Low Audit history: Multiple times Controls: Moderate Breach risk rating: 2	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	The controls are recorded as moderate because most files are issued on time, and the incorrectly applied reading was an isolated incident. The impact on settlement and participants is minor and the audit risk rating is low.	
Actions taken to resolve the issue	Completion date	Remedial action status
The RR was processed as soon as possible in the circumstances applicable to both cases.	N/A	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	
We are continuing to improve our internal read attainment thresholds and controls, with a view to ultimately be ensuring that we are taking all reasonable endeavors to receive a reading within four months. The quantity of sites with longer term read attainment issues has been reducing as we have continued to develop our processes in this space. We believe that the frequency of these exceptions will reduce as we progress this program of work.	May 2024	

Losing trader provision of information - gaining trader switch		
Non-compliance	Description	
Audit Ref: 4.13 With: Clause 15 Schedule 11.3 From: 15-Nov-22 To: 15-Nov-22	One HH AN breach. Potential impact: Low Actual impact: Low Audit history: Once Controls: Strong Breach risk rating: 1	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	The controls are strong, and the impact is low because one ICP was affected, and the file was one day overdue.	
Actions taken to resolve the issue	Completion date	Remedial action status
The issue was a one-off system issue specific to the individual ICP impacted. We have a very small and decreasing number of HH sites so the likelihood of further issues is extremely small.	N/A	Cleared
Preventative actions taken to ensure no further issues will occur	Completion date	
As above.	N/A	

<b>Withdrawal of switch requests</b>			
<b>Non-compliance</b>	<b>Description</b>		
<p>Audit Ref: 4.15</p> <p>With: Clauses 17 and 18 of Schedule 11.3</p> <p>From: 30-Aug-22</p> <p>To: 02-Nov-22</p>	<p>Three ICPs had the DF (date failed) advisory code applied instead of CE (customer error).</p> <p>One incorrectly sent NW file.</p> <p>Six SR breaches.</p> <p>13 NA breaches.</p> <p>Two AW breaches.</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>		
<b>Audit risk rating</b>	<b>Rationale for audit risk rating</b>		
<b>Low</b>	<p>The controls are recorded as moderate because they ensure that correct advisory codes are applied most of the time, and most withdrawals and responses are issued on time.</p> <p>The audit risk rating is low because the impact on settlement and participants is minor. Withdrawals are issued as soon as possible once Switch Utilities confirms that a withdrawal is required and has agreement from the other trader.</p>		
<b>Actions taken to resolve the issue</b>		<b>Completion date</b>	<b>Remedial action status</b>
<p>With respect to the use of the DF advisory code, a reminder has been provided to the team on the correct use of codes for relevant scenarios.</p> <p>The instance of an incorrectly submitted NW was a one off exception due to user error.</p> <p>Our view is that the SR exceptions are predominantly caused by complex circumstances and extended discussions with the other retailers involved.</p> <p>We agree with the auditors assessment of the cause of NA breaches, and address our approach below.</p> <p>The late AW files were caused by specific exceptions relating to individual ICPs.</p>		N/A	Identified
<b>Preventative actions taken to ensure no further issues will occur</b>		<b>Completion date</b>	
<p>SR breaches – as part of our process development and training program, we will review the exceptions identified by the auditor and assess whether different approaches and controls could assist us in ensuring a more timely resolution of withdrawals.</p>		Jan 2024	

<p>With respect to the NA breaches, we agree with the recommendations that the auditor has made and as we develop our sign-up improvements we believe the frequency of this issue will reduce. This website development is tied to new proposition work.</p> <p>To assist with avoiding recurrence of late AW responses, are continuing to improve our breach report related controls, and as previously mentioned teams are escalating exceptions caused by system issues sooner as part of internal policy changes.</p>		
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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: 03-Oct-22</p> <p>To: 18-Jan-23</p>	<p>15 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: Multiple times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
<p><b>Low</b></p>	<p>The controls are recorded as strong because exceptional circumstances were present leading to bridging occurring.</p> <p>The impact on settlement and participants is estimated to be low because of the small number of ICPs.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p>Comments provided in Section 2.17</p>		<p>Identified</p>
Preventative actions taken to ensure no further issues will occur	Completion date	

<b>Interrogate meters once</b>		
<b>Non-compliance</b>	<b>Description</b>	
<p>Audit Ref: 6.8</p> <p>With: Clause 7(1) and (2) of Schedule 15.2</p> <p>From: 01-Aug-22</p> <p>To: 11-Jan-23</p>	<p>The best endeavours requirements were not met for ten ICPs unread during the period of supply of a possible 16 ICPs. Nine of these were supplied for 40 days or less.</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>	
<b>Audit risk rating</b>	<b>Rationale for audit risk rating</b>	
<b>Low</b>	<p>The controls are recorded as strong, as the controls are robust with a dedicated staff member working to resolve read attainment issues every day.</p> <p>The impact is assessed to be low because only 16 ICPs were affected and nine of those had a short period of supply.</p>	
<b>Actions taken to resolve the issue</b>	<b>Completion date</b>	<b>Remedial action status</b>
<p>We have controls in place to attempt to identify sites in the progress of switching without reading. 9 out of 10 exceptions related to very short periods of supply.</p> <p>We have noted the feedback from the auditor in relation to the one other exception. Overall, we have put significant effort into read attainment overall reflected by our compliance on read attainment generally; and increase reading attainment generally.</p> <p>We will continue to work through to further improve this, for legacy metered sites. However, there are limited options for sites held for less than one month.</p>	N/A	Identified
<b>Preventative actions taken to ensure no further issues will occur</b>	<b>Completion date</b>	
As above	N/A	

Accuracy of submission information		
Non-compliance	Description	
<p>Audit Ref: 12.7 With: Clause 15.12</p> <p>From: 01-Aug-22 To: 11-Jan-23</p>	<p>The “best estimate of the quantity of electricity consumed” was not used to estimate consumption for the period meters were bridged for at least four ICPs.</p> <p>Some incorrect submission data identified in the previous audit is still to be resolved through out of market settlement.</p> <p>Potential impact: High Actual impact: High Audit history: Multiple times</p> <p>Controls: Strong Breach risk rating: 3</p>	
Audit risk rating	Rationale for audit risk rating	
<b>High</b>	<p>The controls are rated as strong at the time of the audit, because they have been strengthened during the audit period.</p> <p>The audit risk rating is high based on the kWh differences to be resolved. A plan is in place to resolve the issues, including processing out of market settlement for the largest differences.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p>We have invested substantially in systems, processes and controls over the previous two years, including the complete replacement of our previous settlement platform with a new platform in August.</p> <p>This investment is reflected in the significant overall improvement to our future risk rating score, and the overall resolution of the non-compliances from the previous reports relating to settlement.</p> <p>Since the new system has been implemented, we have been progressively washing up in the in-period variances caused by the legacy system and are confident this new system is now performing all functions as expected.</p> <p>With in-period amounts now appropriately settled, we will move to re-reconcile and settle historic matters to fully close out those issues within the next audit period; with an expectation these matters will be closed by the time of our next audit.</p> <p>We believe the significant improvement in the rating of our controls and overall risk rating reflects our commitment to compliance.</p>	May 2024	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	

As above		
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Permanence of meter readings for reconciliation		
Non-compliance	Description	
Audit Ref: 12.8 With: Clause 4 Schedule 15.2  From: 01-Oct-21 To: 31-Oct-21	Estimates not made permanent at R14 for one ICP. Potential impact: Low Actual impact: Low Audit history: None Controls: Strong Breach risk rating: 1	
Audit risk rating	Rationale for audit risk rating	
<b>Low</b>	The controls are recorded as strong because they mitigate risk to an acceptable level. 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
The error was caused by a once-off incidence where an analyst did not identify a specific anomalous metering issue, due to a gap with the methodology for validating HE attainment in the new system. After the issue was identified, an additional control was added within the new system to identify such scenarios.	N/A	Cleared
Preventative actions taken to ensure no further issues will occur	Completion date	
After the issue was identified, an additional control was added within the new system to identify such scenarios.	May 2023	

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: Aug 21 to Oct 21 r14, Mar 22 to May 22 r7 and Oct 21 r14</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>The controls are recorded as moderate overall, based on my assessment of the read attainment processes (<b>sections 6.8 to 6.10</b>) and permanent estimate process (<b>section 12.8</b>).</p> <p>The impact is low due to the high percentage of HE.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p>HE scenarios not met relate to specific GXPs with extremely small numbers of ICPs, and usually where a single ICP does not have a reading.</p> <p>We have improved overall read attainment processes significantly, but in some instances a single ICP on a very low population GXP can have a disproportionate impact of the overall percentage of that individual GXP.</p>	N/A	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	
<p>As our read attainment is very high overall, we believe the issue can be mitigated by additional reporting at the R1 revision to identify ICPs without readings at R1 on very low population GXPs, and prioritization of those ICPs for special early action.</p>	Dec 2023	