

# ACT ENVIRONMENT, PLANNING AND SUSTAINABLE DEVELOPMENT DIRECTORATE

## Internal Audit of the Small and Medium Feed-in Tariff Scheme Reporting Data

Final Report

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## Table of Contents

<b>1- Executive Summary</b>	<b>2</b>
1.1 Introduction	2
1.2 Overall conclusion	2
1.3 Summary of Key Audit Findings and Recommendations	3
1.4 Limitation	4
<b>2- Background, Objectives and Scope</b>	<b>5</b>
2.1 Background	5
2.2 Objectives and Scope	6
2.3 Approach	7
<b>3- Detailed Findings</b>	<b>9</b>
3.1 Weaknesses in Evoenergy Source Data	9
3.2 Weaknesses in Evoenergy's reported data to EPSDD	10
3.3 Validation and quality assurance of Evoenergy reports	11
<b>4- Proposed Recommendations</b>	<b>12</b>
4.1 Recommendation 1:	12
4.2 Recommendation 2:	12
4.3 Recommendation 3:	12
<b>Attachment A: Detailed Approach</b>	<b>13</b>

## 1. Executive Summary

### 1.1 Introduction

The *Electricity Feed-in (Renewable Energy Premium) Act 2008* (the Act) established the ACT's Small and Medium-scale Feed-in Tariff (FiT) scheme (the Scheme), which allows for payments to be made to ACT households and businesses as an incentive for generating renewable electricity. The scheme was open for applications between March 2009 and July 2011 for any form of small and medium-sized renewable energy generator, which were defined as those with a capacity below 200 kilowatts. In 2017-18, there were a total of 10,428 generators under the scheme, with a total installed capacity of approximately 32.94 megawatts. The majority of these generators are small-scale rooftop generators. Under the Act, the ACT's electricity distributor, Evoenergy, is responsible for administering the Scheme.

Under section 11A of the Act, the distributor (Evoenergy) has specific reporting requirements that relate to the small and medium FiT scheme, which enable the ACT Government to monitor the scheme's success

Since 2015, Evoenergy has been required to provide to the Minister on an annual basis information regarding the flow of energy, payments and data in relation to the small and medium FiT scheme. This information was in turn used by the ACT Environment, Planning and Sustainable Development Directorate (EPSDD) to prepare Annual FiT Reports which are published on the EPSDD website.

Concerns have been raised regarding the accuracy and reliability of Evoenergy's data reporting. As a result, the Minister required Evoenergy to undertake an audit of the information provided under the Act. Protiviti was commissioned by EPSDD, on behalf of the Minister, to conduct an audit of the small and medium FiT scheme reported data and data handling, and provide a report on the outcomes of the audit. The audit's objectives and scope are included in the next section of this report, and cover the small and medium FiT scheme data reported for FY2017-18.

### 1.2 Overall conclusion

The audit found that the small and medium FiT scheme data in the reports provided by Evoenergy to EPSDD for 2017/18 (and previous years) were incomplete, included inaccuracies and did not cover some reporting requirements under the Act. This was primarily due to weaknesses in Evoenergy's systems, internal controls and monitoring and reporting of the scheme which have impacted the accuracy and reliability of the information provided in the reports to EPSDD.

These weaknesses include system limitations, errors or inaccuracies in data entry and/or in connections forms, and weaknesses in internal controls for managing the small and medium FiT scheme reporting data. This was compounded by a lack of adequate internal review or quality assurance to validate the annual small and medium FiT scheme data and information prior to being sent to EPSDD.

It was also noted that there was lack of clarity on certain aspects of the data required for the small and medium FiT scheme reporting from Evoenergy such as in regard to reporting on whether "customers' generators were connected to Evoenergy's network at the end of the previous financial year". As a result this information has not been provided to EPSDD in 2017/18 or in previous years.

Since mid-2018, Evoenergy has taken a number of actions to identify the root causes of these deficiencies and initiate corrective actions, including:

- Establishing a new set of reports for 2017/18 small and medium FiT scheme data to replace the inaccurate reports which were sent to EPSDD for this year. These revised reports were used as the basis for the sample testing conducted in this audit. We also understand that Evoenergy has established new reports for previous reporting years.
- Undertaking a ‘remediation’ exercise to cleanse customers’ data including detailed review of a sample of approximately 3,500 customers’ applications as well as reviewing “outlier” customer data for validity.
- Commissioning two audits to identify weaknesses, root causes and corrective actions.
- Establishing or updating internal policies and procedures to address some of the noted shortcomings from the recent audits, including some of the issues identified in this audit.

This audit makes a number of recommendations to improve the reliability, accuracy and completeness of reporting of the small and medium FiT scheme data.

### 1.3 Summary of Key Audit Findings and Recommendations

The key findings and proposed recommendations identified in this audit are listed below.

#### Summary of Key Findings

##### 1. Weaknesses in Evoenergy source data:

The audit found a number of weaknesses in the small and medium FiT scheme source data at Evoenergy. These included:

- Source data contained errors, irregularities, and in some cases was incomplete.
- Shortcomings in data entry and internal processes for documentation and training.
- Lack of adequate controls to monitor changes in sensitive customers’ data fields on the system (e.g. generators capacity) or evidence supporting changes made.
- Missing/incomplete connections forms, including customer and generator information.
- Lack of mechanisms to validate data extracts and/or monitor for abnormal reported capacities (e.g. reports of anomalies or customers’ systems over-generating) to identify customers who may have changed systems after initial installation.

The outcomes from testing a sample of 25 customer records reported for FY 2017/18, confirmed these weaknesses. The sample testing also identified cases of discrepancies between generated output and recorded system capacity, including cases where some customers may have been paid for a greater generated output than what was originally approved.

##### 2. Weaknesses in Evoenergy reported data sent to EPSDD:

The audit found that reports provided to EPSDD do not include minimum information (e.g. reference to National Meter Identifier (NMI) to allow reviewing the accuracy of reported data). Further,

- Information on payments (for the small and medium FiT scheme cost) made by Evoenergy to retailers was incorrect as this information was not based on actual payments. In addition it was noted that this information was presented as a total figure without a breakdown of payments made to specific retailers to enable confirmation of the accuracy of these payments.
- The total numbers of active generators was also inaccurate due to technical errors in the reporting query.
- The report did not include information on ‘whether relevant generator was still connected to Evoenergy’s network at the end of the previous financial year’, which is required under the Act.

##### 3. No validation, and limited quality assurance, of the accuracy and/or completeness of reports sent to EPSDD:

The annual small and medium FiT scheme reports sent to EPSDD from Evoenergy are an extract of raw data from Evoenergy’s systems, with no explanatory context, introduction or explanatory comments for any discrepancies or abnormal data. Further, there is no evidence of a quality assurance or adequate review mechanism being applied to these reports.

## Summary of Proposed Recommendations

### 1. Improvements to Evoenergy's data entry, systems and internal controls.

Evoenergy should:

- Continue to cleanse and correct small and medium FiT scheme source data on its systems on an ongoing basis;
- Strengthen and expand internal process documentation on the FiT scheme and conduct training for relevant staff;
- Implement administrative and monitoring controls for any change requests pertaining to customers on the FiT scheme; and
- Implement regular reporting and monitoring of exceptions (e.g. over-generation of capacities under the FiT scheme) and work with EPSDD to address and rectify identified exceptions.

### 2. Suggested improvements to Evoenergy reporting.

Evoenergy should:

- Improve the structure and contents of reports sent to EPSDD to ensure that they are auditable (e.g. by including NMIs and reporting on key exceptions identified);
- Include an introduction or summary page with the report to provide context to EPSDD with an assurance statement that reported data is complete and accurate to the best of their knowledge;
- Include a breakdown of payments to each retailer rather than an aggregate of total payments made;
- Establish quality assurance mechanisms on the FiT scheme data prior to releasing to EPSDD; and
- As required by the Act, include information on 'whether relevant generator was still connected to Evoenergy's network at the end of the previous financial year'.

### 3. Suggested Improvements to EPSDD monitoring.

EPSDD should consider:

- Establishing improved guidance underpinning the small and medium FiT scheme reporting requirements and confirming with Evoenergy expectations and structure of annual reports going forward to avoid misinterpretation;
- Establishing/formalising internal processes for the review of the small and medium FiT scheme reports received from Evoenergy;
- Requesting Evoenergy to resend a correct version of the small and medium FiT scheme reports for 2017/18 and all previous years;
- Revising and republishing previously published reports for the small and medium FiT scheme reports due to the errors and lack of reliability in the source reports received from Evoenergy in prior years;
- Including a disclaimer in its annually published small and medium FiT scheme reports about the source of data coming from Evoenergy; and
- Conducting a follow-up review on the outcomes from this audit.

## 1.4 Limitation

This report is intended solely for the use by EPSDD. No reliance on the findings and recommendations in this report should be made by other parties as it was not developed with their requirements in mind.

## 2. Background, Objectives and Scope

### 2.1 Background

Along with the other states and territories that are a part of the Australia's National Electricity Market (NEM), the ACT is a participating jurisdiction to the *National Energy Retail Law (South Australia) Act 2011* (NERL), which regulates the supply and sale of both gas and electricity to retail customers.

Where an NERL retailer (provider) serves as the first point of contact for all customer issues related to billing, disconnection and reconnection of electricity supply, distributors are responsible for operating and maintaining the electricity distribution network infrastructure (e.g. substations, poles, cables, wires) within their area. In the ACT and some adjacent areas of NSW, Evoenergy is the main electricity distributor.

The *Electricity Feed-in (Renewable Energy Premium) Act 2008* (the Act) established the ACT's Small and Medium-scale FiT scheme (the Scheme), which allows for payments to be made to ACT households and businesses as an incentive for generating renewable electricity. Under the Act, Evoenergy is the administrator of the Scheme.

The scheme is a "gross metered" scheme (as opposed to the more common "net metered" schemes available via electricity retailers), in which customers are paid a premium rate for all electricity generated with their usage being metered separately. It was open for applications between March 2009 and July 2011 to any form of small and medium sized renewable energy generator, which were defined as those with a capacity below 200 kilowatts. The scheme provides premium rates to eligible customers if their generators remained connected to the network, in relation to electricity generated by the generator during the 20 years after the date of the connection.

In 2017-18, there were a total of 10,428 generators under the small and medium FiT scheme, with a total installed capacity of approximately 32.94 megawatts<sup>1</sup>. The majority of these generators are small-scale rooftop generators.

Under section 11A of the Act, the distributor (Evoenergy) has specific reporting requirements that relate to the small and medium FiT scheme, which enable the ACT Government to monitor the scheme's success. The information which must be provided to the Minister is set out in the *Electricity Feed-in (Renewable Energy Premium) Reporting Determination 2015 (No 1)* (the Determination), and is as follows;

- Electricity output during each quarter of the financial year;
- Applicable premium rate;
- Installed capacity at the date of connection;
- Suburb in which the relevant generator is located; and
- Whether the relevant generator was still connected to Evoenergy's network at the end of the previous financial year.

Under the Act, Evoenergy is required to provide the above information for every compliant renewable energy generator connected to its network for all or part of the financial year.

Under the Determination, Evoenergy must also provide the Minister with information that identifies the total amount it has reimbursed to each NERL retailer during the financial year in relation to the payments made by the NERL retailer to businesses and households that are party to the scheme for their generated renewable energy.

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<sup>1</sup> Source: ACT Government - 2017-18 Annual Feed-in Tariff Report – December 2018

In practice, Evoenergy provides data to EPSDD, as stipulated in the Act, and EPSDD publishes this information via the Annual Feed-in Tariff Reports and informs the Minister on how the small and medium FiT scheme is progressing.

## 2.2 Objectives and Scope

The objectives of this audit was to:

- Assess the information provided to the ACT Minister for Climate Change and Sustainability, regarding the small and medium FiT scheme; and
- Determine if the data provided to the Minister is being gathered, processed, stored and reported accurately by Evoenergy and provide recommendations for improvements.

The scope of this audit included:

- An assessment of the completeness and accuracy of information provided by Evoenergy (as required under the Act) for the small and medium FiT scheme customers with a renewable energy generator connected to Evoenergy's network for all or part of the 2017/18 financial year including:
  - The electricity output during each quarter of the financial year;
  - The applicable premium rate;
  - The installed capacity at the date of connection;
  - The suburb in which the relevant generator is located;
  - Whether the relevant generator was still connected to Evoenergy's network at the end of the previous financial year;
- An assessment of the accuracy of data regarding the total amount Evoenergy has reimbursed to each NERL retailer during the financial year, for the payments made by the NERL retailer to compliant renewable energy generators for electricity generated; and
- Identifying gaps or areas for improvement based on the results of the audit.

### Scope exclusions:

The scope of this internal audit was not intended to:

- Provide a legal opinion;
- Assess the accuracy of calculations and/or allocation of rebates (credits) made by electricity retailers to eligible small and medium FiT scheme customers for the year under review, as the scope of this audit only assessed Evoenergy's processes including the calculation and payment of Evoenergy's portion (as the electricity distributor) to respective retailers for eligible customers. As such, the audit did not include an assessment of the portion of the rebate/credit payable by the electricity retailers for their eligible FiT scheme customers and whether the total rebates due to these customers have been adequately reflected in their quarterly electricity bills;
- Assess any data or information reporting pertaining to the ACT's large-scale FiT scheme as this review was limited to reviewing information pertaining to the Small and Medium FiT Scheme data only;
- Conduct any data extraction activities, rather the audit necessarily relied on the information and data provided by EPSDD and Evoenergy;
- Use a statistically representative sample for testing the operating effectiveness of data and information. Rather a judgemental sample was selected using quantities recommended in our internal audit methodology; and



- Seek to detect all weaknesses within the internal control environment at Evoenergy and/or in EPSDD other than what is relevant to the process of preparing data and reviewing information presented to the EPSDD Executives and the Minister on the small and medium FiT scheme.

This audit has been undertaken for EPSDD on behalf on the Minister (section 11C of the Act), specifically to respond to EPSDD's requirements. It is not intended for consideration or reliance by any other party. In this regard, Protiviti accepts no liability for damage caused as a result of reliance on this report by any party other than EPSDD.

It is also noted that this report includes information that is considered commercial in nature by Evoenergy, and therefore should be handled accordingly.

The assessments made are being provided in good faith and in the belief that such statements and opinions are not false or misleading. Due to the limited duration of the internal audit, Protiviti has relied on information provided by Evoenergy. Protiviti does not express an opinion as to whether the information supplied is accurate and no warranty of accuracy or reliability is provided. Furthermore, we are not implying and it should not be construed that we have verified the information provided to us, or that our enquiries could have revealed any matter that a more extensive examination might disclose.

Due to the inherent limitations in any internal control structure, it is possible that errors or irregularities may occur and not be detected. Further, the overall control environment, within which the control procedures reviewed operate, was not reviewed and therefore no opinion as to its overall effectiveness is being expressed.

## 2.3 Approach

Our approach for this audit included:

- Conducting regular consultations with key stakeholders across Evoenergy including from the operations, finance and governance areas and Executive team members to obtain an understanding of the internal processes and governance structure, roles and responsibilities and reporting mechanisms in relation to the management of the FiT scheme reporting data;
- Reviewing relevant reports, documents (including internal policies, connection forms), and billing information (including meter readings data and calculations) in Evoenergy to validate the completeness and accuracy of the data and information provided by Evoenergy to EPSDD for the 2017/18 Annual Feed-in Tariff Report.

As part of this validation process, we also conducted walkthroughs to trace the information received to its source including an assessment of the approval mechanisms, clearances and data governance policies applicable to the FiT scheme reporting mechanisms within Evoenergy.

Additionally, the audit obtained an understanding of the methods by which Evoenergy gathers and stores data on the small and medium FiT scheme and the output reports and information that are provided to EPSDD to assess if these methods are consistent and reliable. This included assessing the following key aspects:

- the types, frequency and the flow of data and information in Evoenergy;
- the reporting mechanisms that enable the flow of information/data from Evoenergy to EPSDD;
- how Evoenergy extracts, stores and collates its information related to the small and medium FiT Scheme;
- Evoenergy's quality reviews and approval mechanism of data and information prior to



the release of annual reports to EPSDD.

The audit included selecting a random sample of 25 NMIs from the (revised set of) 2017/18 small and medium FiT scheme reports prepared by Evoenergy<sup>2</sup>.

The audit also included consultations with key stakeholders in EPSDD to understand internal processes for review and preparation of the annual small and medium FiT scheme reports including review of data, other relevant information and status reports that are provided to the Minister for Climate Change and Sustainability based on information received from Evoenergy.

Our detailed approach is included in **Attachment A** of this report.

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<sup>2</sup> As further discussed in this report, the original set of 2017/18 reports which were sent by Evoenergy to EPSDD did not enable a selection of a sample as it did not include information on NMIs.

### 3. Detailed Findings

#### 3.1 Weaknesses in Evoenergy Source Data

The audit found a number of weaknesses in the small and medium FiT scheme source data at Evoenergy.

##### Discussion:

The small and medium FiT scheme data includes the following key information:

- Key customers information such as name, address, post code, contact details and unique NMI; and
- Information on the installed solar system including manufacturer, model/serial, system generation capacity, inverter output, number of systems installed and total capacity.

Evoenergy's current customers' database/system (Velocity) is intended to be the repository, and single source of truth, for the small and medium FiT scheme key data. This includes additional information such as customers' meter readings, which determines the solar power produced and the corresponding rebate (credit) due to each customer. This is also complemented by key billing information in Evoenergy's billing system to reflect the applicable scheme tariff(s) based on the Minister's '*Electricity Feed-in (Renewable Energy Premium) Normal Cost of Electricity*' Determination which are used to update Evoenergy's annual schedule of electricity network charges. These tariffs form the basis of calculation of the payments (rebates/credits) that are due to eligible customers under the FiT Scheme based on their monthly generated electricity.

The reliability of the small and medium FiT scheme customers' data is key to enabling appropriate management of the scheme as well as ensuring the completeness and accuracy of reporting requirements under the Act. Accurate customer data will also facilitate identification and analysis of exceptions or areas requiring further investigation.

The outcomes of our review and sample testing indicate that Evoenergy's source data used for the preparation of the 2017/18 small and medium FiT scheme reports provided by Evoenergy to EPSDD had the following key weaknesses:

- Errors, irregularities, and in some cases incomplete information in regards to inverter and system capacities. This also included several instances of transposing system and inverter capacity information.
- Shortcomings in data entry due to lack of clear guidance or training for customers' service personnel at the start of the scheme about the small and medium FiT specific requirements as a premium scheme.
- Lack of adequate controls to monitor changes in sensitive data fields on the system (e.g. generators capacity) or evidence supporting changes made as we identified cases where FiT Scheme customers' data was incorrectly altered after being recorded on the system with no supporting documentation.
- Instances where Special Connection Request (SCR) forms were either missing or incomplete.
- Lack of mechanisms to validate data extracted from the system (using SQL queries) to check for anomalies or abnormal reported capacities. (For example, we identified cases where output electricity exceeded system capacity. This can be either due to data entry errors or due to customers changing system capacity after initial installation.)

These issues have impacted the accuracy and reliability of the data and information provided in annual reports to EPSDD. Similar weaknesses have also been identified by Evoenergy following an internal remediation exercise that was conducted in late 2018 which reviewed

about 3,500 customer's data. This review identified significant data discrepancies between legacy systems and resulted in a number of improvements to systems and processes.

Similar observations were also included in the results of two internal audits recently commissioned by Evoenergy which assessed that the control design and operating effectiveness over the collection, collation and reporting of the small and medium FiT scheme requires significant improvement.

It is our understanding that in addition to the improvements undertaken following the remediation exercise, Evoenergy has taken a number of corrective measures including:

- revising the 2017/18 reports as well as reports for previous years.
- establishing/updating internal policies and guidance on the management of the small and medium FiT scheme data.

In addition, Evoenergy is taking a number of corrective actions to address these weaknesses and manage resulting risks based on the outcomes and recommendations from these reviews.

### **3.2 Weaknesses in Evoenergy's reported data to EPSDD**

The audit found a number of weaknesses in Evoenergy's reported data to EPSDD.

#### **Discussion:**

Under section 11A of the Act, Evoenergy has specific reporting requirements that relate to the FiT Scheme to enable the ACT Government to monitor the success of the small and medium FiT scheme. The Determination requires for the following information to be reported:

- Electricity output during each quarter of the financial year;
- Applicable premium rate;
- Installed capacity at the date of connection;
- Suburb in which the relevant generator is located; and
- Whether the relevant generator was still connected to Evoenergy's network at the end of the previous financial year.

Evoenergy is required to provide to the Minister the above information for every compliant renewable energy generator connected to its network for all or part of the financial year.

Under the Determination, Evoenergy must also provide the Minister with information that identifies the total amount it has reimbursed to each NERL retailer during the financial year, for the payments made by the NERL retailer to businesses and households party to the scheme for their generated renewable energy.

The audit found that the 2017/18 report provided to EPSDD included a number of weaknesses as follows:

- The report did not include minimum information e.g. reference to the NMI to allow an independent review of the accuracy of reported data. As a result and following consultations with Evoenergy at the start of this review, the audit was provided with a revised set for 2017/18 which were used as the basis for conducting sample testing.
- Information on payments (being the small and medium FiT scheme cost) made by Evoenergy to retailers was incorrect as this information was not based on actual payments. In addition it was noted that this information was presented as a total figure with no breakdown of payments made to specific retailers to enable confirming the accuracy of these payments. In that regard it was noted that the initial total reported small and medium FiT Scheme cost amounted to \$16,723,351 while the total amount in the revised reports amounted to \$16,612,753. The breakdown of this revised amount

indicated that 87% of it (\$14.4M) was paid to ActewAGL Retail, and the remainder was paid to other electricity retailers in ACT.

- The total numbers of active generators was also inaccurate due to technical errors in the Structured Query Language (SQL) reporting query and parameters. The published 2017/18 report indicated a total of 10,428 generators were active during that year while the revised report for the same period indicated that the total generators were 10,162.
- The report did not include information on 'whether relevant generator was still connected to Evoenergy's network at the end of the previous financial year', which is required under the Act. Our understanding from Evoenergy is that this can be done through adding a field in the dataset to track the installation date of the Generator (Solar) System.

### **3.3 Validation and quality assurance of Evoenergy reports**

There was no evidence of validation, and/or quality assurance reviews, to confirm the accuracy and/or completeness of reports sent to EPSDD.

#### **Discussion:**

The annual small and medium FiT scheme reports sent to EPSDD from Evoenergy are an extract of raw data from Evoenergy's systems with no explanatory context, introduction or explanatory comments for any discrepancies or abnormal data. The results of our review and consultation with key stakeholders in Evoenergy also indicate that there was no clear guidance or emphasis placed in the past on a formal quality assurance review or sign off of the data and information provided in these reports to EPSDD. This may have also been due to the lack of a clear protocol and agreed upon arrangements between EPSDD and Evoenergy on the reporting arrangements.

The lack of reviews and adequate communications in the past may have been a contributing factor to the inability to identify the weaknesses and shortcomings in the annual data provided to EPSDD.

Our understanding is that Evoenergy has established a clear review and sign-off mechanism for this purpose.

## 4. Proposed Recommendations

To enable mitigation of the above noted weaknesses and improve accuracy of the small and medium FiT scheme reporting data, the audit proposes a number of recommendations for Evoenergy and EPSDD as follows:

### 4.1 Recommendation 1:

#### Evoenergy should

- Continue to cleanse and correct small and medium FiT scheme source data on its systems on an ongoing basis;
- Strengthen and expand internal process documentation on the FiT scheme and conduct training for relevant staff;
- Implement administrative and monitoring controls for any change requests pertaining to customers on the FiT scheme; and
- Implement regular reporting and monitoring of exceptions (e.g. over-generation of capacities under the FiT scheme) and work with EPSDD to address and rectify identified exceptions.

### 4.2 Recommendation 2:

#### Evoenergy should

- Improve the structure and contents of reports sent to EPSDD to ensure that they are auditable (e.g. by including NMIs and reporting on key exceptions identified);
- Include an introduction or summary page with the report to provide context to EPSDD with an assurance statement that reported data is complete and accurate to the best of their knowledge;
- Include a breakdown of payments to each retailer rather than an aggregate of total payments made;
- Establish quality assurance mechanisms on the FiT scheme data prior to releasing to EPSDD; and
- As required by the Act, include information on 'whether relevant generator was still connected to Evoenergy's network at the end of the previous financial year'.

### 4.3 Recommendation 3:

#### Evoenergy should consider

- Establishing improved guidance underpinning the small and medium FiT scheme reporting requirements and confirming with Evoenergy expectations and structure of annual reports going forward to avoid misinterpretation;
- Establishing/formalising internal processes for the review of the small and medium FiT scheme reports received from Evoenergy;
- Requesting Evoenergy to resend a correct version of the small and medium FiT scheme reports for 2017/18 and all previous years;
- Revising and republishing previously published reports for the small and medium FiT scheme reports due to the errors and lack of reliability in the source reports received from Evoenergy in prior years;
- Including a disclaimer in its annually published small and medium FiT scheme reports about the source of data coming from Evoenergy; and
- Conducting a follow-up review on the outcomes from this audit.

## Attachment A: Detailed Approach

In conducting this audit, Protiviti followed the following key steps, including:

- Consultation with the audit sponsor in EPSDD agree on the final plan for the engagement. This involved:
  - Identifying key stakeholders in EPSDD and Evoenergy including roles and responsibilities and contacts for the review;
  - Refining the engagement scope as it was needed; and
  - Preparing requests for documents and information.
- Conducting interviews with key stakeholders, including but not limited to EPSDD and Evoenergy personnel to understand and document the end to end processes for recording and reporting on the small and medium FiT scheme data;
- Documenting requirements and frequency of reporting that Evoenergy is required to report on as part of the small and medium FiT scheme including quality assurance mechanisms in place and the flow of information from Evoenergy to EPSDD;
- Assessing the data extraction mechanisms at Evoenergy;
- Validating the completeness and accuracy of the following data that has been included in the recent Annual Feed-in Tariff Reports:
  - The electricity output during each quarter of the financial year;
  - The applicable premium rate;
  - The installed capacity at the date of connection;
  - The suburb in which the relevant generator is located; and
  - Whether the relevant generator was still connected to Evoenergy's network at the end of the previous financial year
- For key information/reporting category, trace the information provided by Evoenergy back to its source (as applicable) and assess its accuracy, completeness and consistency over different reporting periods;
- Assessing the process for the preparation and clearance of any commentary or explanations that support the data extracted;
- Identify any gaps/risks and recommend areas for improvement;
- Request and review of evidence pertaining to the total amounts that Evoenergy has paid to each NERL retailer during the financial year, for the payments payable by the NERL retailer to compliant renewable energy generators for electricity generated;
- Tracing this data to its source including assessing the basis and accuracy of payments/rebates calculated;
- Requesting and reviewing relevant documents and supporting evidence for the data related to the selected sample of 25 NMIs. This included review of SRC forms where available, confirmation of post codes, review meter readings files to confirm electricity outputs, recalculation of rebates due to eligible customers and submitted billing reports to NERL retailers;
- Regular communication and status updates with key stakeholders in Evoenergy and EPSDD;
- Upon completion of fieldwork testing, conducting exit meetings with key stakeholders Evoenergy and EPSDD to distribute and validate summary of preliminary findings; and
- Following the exit meetings preparing draft and final reports to include a summary of audit outcomes and practical feedback on the reviewed processes together with pragmatic recommendations to mitigate gaps/risks or areas of improvements to enhance noted weaknesses.