



Evoenergy

Ring-Fencing Guideline Compliance Report

For the period 1 July 2019 to 30 June 2020

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1. Executive Summary

1.1 Introduction

The Australian Energy Regulator (the "AER") published the Electricity Distribution Ring-Fencing Guideline on 30 November 2016 under the National Electricity Rules (the "NER") with amendments made on 17 October 2017 (the "Guideline"). The Guideline requires functional separation of regulated and competitive business activities to promote competition in the provision of contestable electricity services.

Under clause 6.2.1c of the Guideline, Deloitte has been engaged per the engagement letter between Evoenergy and Deloitte dated 7 September 2020 as the qualified independent authority to provide reasonable assurance that Evoenergy's Ring-Fencing Annual Compliance Report has been prepared in compliance with 6.2.1a of the Guideline as evaluated against 6.2.1b of the Guideline, in all material respects, for the period from 1 July 2019 to 30 June 2020.

1.2 Summary of Findings

The following table summarises observations and recommendations against the Guideline obligation (the "Obligation") where an exception was identified. The rating of each Obligation has been applied in accordance with *Section 1.3*.

No.	Category	Ref.	Guideline Obligation	Results of Testing	Recommendation	Rating	Material Breach
7	Offices, staff, branding and promotions	4.2.1(a)	A DNSP must use offices that are separate from any offices from which a related electricity service provider provides contestable electricity services.	Based on the testing performed we have identified a matter of exception, with key point(s) below: <ul style="list-style-type: none"> Two CBU staff accessed the Fyshwick Building D (an Evoenergy restricted building). Evoenergy have confirmed that these two staff members are Fire Wardens and do not have access to contestable electricity data as part of their role. We inspected the employee list and compliance incident enquiry to corroborate this. 	To address the identified matters of exception, we recommend the below: <ul style="list-style-type: none"> Evoenergy consider including any exceptions to shared staff in the staff register located on their customer facing website - https://www.evoenergy.com.au/legal/ring-fencing/registers-and-forms . For instances where personnel are shared or seconded, management should allocate responsibility of the upkeep and maintenance of the Staff Sharing Register to a dedicated Team or individual who would in return, undertake spot checks across the business to ensure all sharing of staff are captured within the relevant registers. 	Exception.	No.
8	Staff sharing	4.2.2(a)	A DNSP must ensure that its staff involved in the	Based on the testing performed we have identified a matter of exception, with key point(s) below:	To address the identified matters of exception, we recommend the below:	Exception.	No.

No.	Category	Ref.	Guideline Obligation	Results of Testing	Recommendation	Rating	Material Breach
			<p>provision or marketing of direct control services are not also involved in the provision or marketing of contestable electricity services by a related electricity service provider.</p>	<ul style="list-style-type: none"> Two Contestable Business Unit (CBU) staff accessed the Fyshwick Building D (an Evoenergy restricted building). Evoenergy have confirmed that these two staff members are Fire Wardens and do not have access to contestable electricity data as part of their role. We inspected the employee list and compliance incident enquiry to corroborate this. 	<ul style="list-style-type: none"> Evoenergy consider including any exceptions to shared staff in the staff register located on their customer facing website - https://www.evoenergy.com.au/legal/ring-fencing/registers-and-forms . For instances where personnel are shared or seconded, management should allocate responsibility of the upkeep and maintenance of the Staff Sharing Register to a dedicated Team or individual who would in return, undertake spot checks across the business to ensure all sharing of staff are captured within the relevant registers. 		
12	Protection of confidential information	4.3.2 (a) (b)	<p>A DNSP must: (a) keep confidential electricity information confidential (b) only use confidential information for the purpose for which it was acquired or generated</p>	<p>Based on the testing performed we have identified a matter of exception, with key point(s) below:</p> <ul style="list-style-type: none"> Evoenergy reported 3 immaterial breaches over the audit period against obligation 4.3.2 (a)(b). The definition of confidential information varied across the Privacy Policy, Ring-Fencing Policy and Information Security Policy and Controls. The Information Security Policy and Controls document did not address whether Evoenergy were monitoring large volumes of data or records from systems containing confidential information. There are limited monitoring activities undertaken to determine how often affiliate employees are accessing Evoenergy systems. Without adequate monitoring, there is a risk that staff access IT applications that contain confidential 	<p>To address the identified matters of exception, we recommend the below:</p> <ul style="list-style-type: none"> Evoenergy implement an active monitoring program to monitor instance where large volumes of data or records from systems containing confidential information is shared between the affiliated entity and Evoenergy or across each individual entity. Evoenergy form a consistent view of what constitutes confidential information for Evoenergy and reflect across all relevant policies. Evoenergy periodically test employee system access to ensure DNSP and related electricity service providers cannot access systems which contain Ring-Fenced confidential/sensitive information. 	Exception.	Immaterial breach.

No.	Category	Ref.	Guideline Obligation	Results of Testing	Recommendation	Rating	Material Breach
				information without adequate consideration of Ring-Fencing compliance.			
20	Maintaining compliance	6.1	A DNSP must establish and maintain appropriate internal procedures to ensure it complies with its Obligations under this Guideline.	Based on the testing performed we identified matters of exception against the obligation, with key point(s) below: <ul style="list-style-type: none"> From the 618 of Evoenergy employees, 35 employees have yet to complete Ring—Fencing training as they have been on leave or yet to complete due to COVID-19 priorities. 	To address the identified matters of exception, we recommend the below: <ul style="list-style-type: none"> Evoenergy ensure the 35 employees who have not yet completed Ring-Fencing training program do so as soon as possible. 	Exception.	No.
22	Compliance breaches	6.3	A DNSP must notify the AER in writing within 5 (five) business days of becoming aware of a material breach of its Obligations under this Guideline.	Based on the testing performed we identified matters of exception against the obligation, with key point(s) below: <ul style="list-style-type: none"> Whilst the Guideline does not expressly outline what constitutes a material breach, Evoenergy has not documented what would constitute a material breach for Evoenergy. Evoenergy complaints are not assessed for Ring-Fencing consideration. There is a risk potential Ring-Fencing breaches may be missed. 	To address the identified matters of exception, we recommend the below: <ul style="list-style-type: none"> Evoenergy consider and document a view as to what constitutes a material breach for Evoenergy and prepare relevant business communication. Evoenergy consider flagging complaints for potential Ring-Fencing consideration. 	Exception.	No.

1.3 Rating Applied

The ratings applied to the results of our testing are defined below based on Deloitte’s interpretation of the Guideline. The evaluation of the results of our tests as they relate to the Obligations is based on applying our professional judgement and considering the available facts and circumstances.

No Exception	Requirements of the Obligation have been met with no or only minor improvement opportunities. Any findings noted are considered minor and require routine efforts to correct in the normal course of business.
Exception	The requirements of the Obligation have not been fully met. Findings noted require remedial action.

Independent Assurance Report to the Directors of Evoenergy

Opinion

We have undertaken a reasonable assurance engagement on whether Evoenergy's Ring-Fencing Compliance Report has been prepared in compliance with 6.2.1a of the Ring-Fencing Guideline - Electricity Distribution (the "Guideline") as evaluated against 6.2.1b of the Guideline in all material respects for the period from 1 July 2019 to 30 June 2020. The Ring-Fencing Compliance Report will accompany our report, for the purpose of reporting to the Australian Energy Regulator ("AER").

In our opinion, the Evoenergy's Ring-Fencing Compliance Report has been prepared in compliance with 6.2.1a of the Guideline as evaluated against 6.2.1b of the Guideline in all material respects for the period from 1 July 2019 to 30 June 2020

Basis for Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* ("ASAE 3100") issued by the Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Directors of Evoenergy

The Directors are responsible for:

- a) Providing a statement with respect to the outcome of the evaluation of the compliance activity against the requirements of the Guideline, which accompanies this independent assurance report.
- b) Identifying risks that threaten the 6.2.1b of the Guideline identified above being met;
- c) Identifying suitable compliance requirements in the Guideline as required by the AER; and
- d) Identifying, designing and implementing controls to enable the requirements of the Guideline to be met and to monitor ongoing compliance.

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements and apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements and Related Services Engagements* in undertaking this assurance engagement.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on whether Evoenergy's Ring-Fencing Compliance Report has been prepared in compliance with 6.2.1a of the Guideline as evaluated against 6.2.1b of the Guideline in all material respects for the period from 1 July 2019 to 30 June 2020. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether Evoenergy's Ring-Fencing Compliance Report has been prepared in compliance with 6.2.1a of the Guideline as evaluated against 6.2.1b of the Guideline in all material respects for the period from 1 July 2019 to 30 June 2020.

An assurance engagement to report on the Evoenergy's Ring-Fencing Compliance Report involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the requirements of the Guideline. The procedures selected depend on our judgement, including the identification and assessment of risks of material misstatement in the Ring-Fencing Compliance Report, as evaluated against 6.2.1b of the Guideline.

Our procedures included, but were not limited to:

- Inquiring with Evoenergy personnel about measures in place to enable Evoenergy to comply with the Obligations;
- Inquiring with management whether they are compliant with the Obligations and corroborating our inquiry with the results of our procedures; and
- On a sample basis, inspecting documentation to evidence the measures.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or exception with compliance requirements may occur and not be detected.

A reasonable assurance engagement for the period from 1 July 2019 to 30 June 2020 does not provide assurance on whether compliance with the Guideline will continue in the future.

Restricted Use

This report has been prepared for use by the Directors of Evoenergy for the purpose of meeting the reporting requirements to the AER. We disclaim any assumption of responsibility for any reliance on this report to any person other than Evoenergy, or for any purpose other than that for which it was prepared. However, we understand that a copy of the report has been requested by AER. We agree that a copy of the report may be provided to AER for their information in connection with this purpose but, as will be made clear in the report, only on the basis that we accept no duty, responsibility or liability to any party, other than you, in connection with the report or this engagement. It is our understanding that the AER may publish a copy of our report on their website. We do not accept responsibility for the electronic presentation of our report on the AER's website. The security and controls over information on the web site is not evaluated or addressed by the independent assurance practitioner. The examination of the controls over the electronic presentation of the Ring-Fencing Compliance Report on the AER's web site is beyond the scope of this engagement.

DELOITTE RISK ADVISORY



Angela Jaric

Partner

13 November 2020, Melbourne

Liability limited by a scheme approved under Professional Standards Legislation.

Member of Deloitte Asia Pacific Limited and the Deloitte organisation.

2. Detailed Findings

The descriptions of the tests of compliance that were performed, findings relating to the tests of compliance or particular aspects of the engagement, our recommendations and conclusion of whether there has been a breach of the requirements of the Guideline are described below.

The rating of each Obligation has been applied in accordance with *Section 1.3*.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
1	Legal separation	3.1 (a)	A DNSP must be a legal entity.	<p>Measure(s):</p> <ul style="list-style-type: none"> Evoenergy Registered Australian Company Number (ACN). Distribution Network service provider Licence. <p>Tests Performed:</p> <ul style="list-style-type: none"> We performed an ASIC search on Evoenergy using the ACN contained in the distribution license to establish it is a separate legal entity. We inspected the Evoenergy website https://www.evoenergy.com.au/ to establish it is a separate legal entity. We cross checked the registered ACN against the Distribution Network Services Provider Licence. 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.
2	Legal separation	3.1 (b)	A DNSP may provide distribution services and transmission services, but must not provide other services.	<p>Measure (s):</p> <ul style="list-style-type: none"> Classification of Services Flowchart. Corporate Service Agreement. Evoenergy's procurement system. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected the Classification of Services Flowchart to determine whether the DNSP is able to 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<p>classify the services it is permitted and not permitted to provide.</p> <ul style="list-style-type: none"> From the population of invoices for services provided by Evoenergy to the affiliate and responsible electricity service providers under the Corporate Service Agreement we obtained a sample of invoices issued by Evoenergy to the affiliate to determine that relevant services (as outlined in the corporate services agreement) were invoiced from Evoenergy to the affiliate. 			
3	Separate accounts	3.2.1 (a)	<p>A DNSP must establish and maintain appropriate internal accounting procedures to ensure that it can demonstrate the extent and nature of transactions between the DNSP and its affiliated entities.</p>	<p>Measure(s):</p> <ul style="list-style-type: none"> Monthly business performance reports of financial performance against budget targets for the current month and year to date for the electricity and gas networks businesses. Evoenergy Cost Allocation Method (CAM: AER Decision - ActewAGL Distribution (Evoenergy) https://www.evoenergy.com.au/search?q=cost+allocation) Intercompany and Related Accounting Policy. <p>Tests Performed:</p> <ul style="list-style-type: none"> From the population of monthly business performance reports we obtained a sample of reports to determine whether the accounting treatment of Evoenergy and CBU are in line with the internal 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<p>accounting process and the requirements of the Guideline.</p> <ul style="list-style-type: none"> We inspected the CAM to determine whether it addresses the allocation of costs between distribution services and non-distribution services. We inspected the Intercompany and Related Accounting Policy to determine whether it supports the Distribution Network Service Provider's (DNSP's) ability to report on all related-party transactions with its affiliated entities. From the population of invoices for services provided by Evoenergy to the affiliate and responsible electricity service providers under the Corporate Service Agreement we obtained a sample of invoices issued by Evoenergy to the affiliate to determine whether relevant services (as outlined in the corporate services agreement) were invoiced from Evoenergy to the affiliate. 			
4	Cost allocation and attribution	3.2.2 (a), (b)	<p>A DNSP must allocate or attribute costs to distribution services:</p> <ul style="list-style-type: none"> - in a manner that is consistent with the Cost Allocation Principles and its approved CAM, as if the Cost Allocation Principles and CAM otherwise applied to 	<p>Measure(s):</p> <ul style="list-style-type: none"> Monthly business performance reports of financial performance against budget targets for the current month and year to date for the electricity and gas networks businesses. Evoenergy Cost Allocation Method (CAM: AER Decision - ActewAGL Distribution (Evoenergy) https://www.evoenergy.com. 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
			<p>the allocation and attribution of costs between distribution services and non-distribution services.</p> <p>- and must not allocate or attribute other costs to the distribution services it provides.</p>	<p>au/search?q=cost+allocation + .</p> <ul style="list-style-type: none"> • Intercompany and Related Accounting Policy. <p>Tests Performed:</p> <ul style="list-style-type: none"> • From the population of monthly business performance reports, we obtained a sample of reports to determine whether the accounting treatment of Evoenergy and CBU are in line with the internal accounting process and the requirements of the Guideline. • We inspected the CAM to determine whether it addresses the allocation of costs between distribution services and non-distribution services. • We inspected the Intercompany and Related Accounting Policy to determine whether it supports the Distribution Network Service Provider's (DNSP's) ability to report on all related-party transactions with its affiliated entities. • From the population of invoices for services provided by Evoenergy to the affiliate and responsible electricity service providers under the Corporate Service Agreement we obtained a sample of invoices issued by Evoenergy to the affiliate to determine whether relevant services (as outlined in the corporate services agreement) were invoiced from Evoenergy to the affiliate. 			

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
5	Cost allocation and attribution	3.2.2 (c)	A DNSP must establish, maintain and keep records that demonstrate how it meets cost allocation and attribution Obligations.	<p>Measure(s):</p> <ul style="list-style-type: none"> Monthly business performance reports of financial performance against budget targets for the current month and year to date for the electricity and gas networks businesses. Evoenergy allocation methodology (CAM: AER Decision - ActewAGL Distribution (Evoenergy) Cost Allocation Method https://www.evoenergy.com.au/search?q=cost+allocation.) Intercompany and Related Accounting Policy. <p>Tests Performed:</p> <ul style="list-style-type: none"> From the population of monthly business performance reports, we obtained a sample of reports to determine whether the accounting treatment of Evoenergy and CBU are in line with the internal accounting process and the requirements of the Guideline. We inspected the CAM to determine whether it addresses the allocation of costs between distribution services and non-distribution services. We inspected the Intercompany and Related Accounting Policy to determine whether it 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<p>supports the Distribution Network Service Provider's (DNSP's) ability to report on all related-party transactions with its affiliated entities.</p> <ul style="list-style-type: none"> From the population of invoices for services provided by Evoenergy to the affiliate and responsible electricity service providers under the Corporate Service Agreement we obtained a sample of invoices issued by Evoenergy to the affiliate to determine whether relevant services (as outlined in the corporate services agreement) were invoiced from Evoenergy to the affiliate. 			
6	Obligation not to discriminate	4.1(b)	<p>A DNSP must not discriminate (either directly or indirectly) between a related electricity service provider and a competitor (or potential competitor) of a related electricity service provider in connection with the provision of:</p> <p>i. direct control services by the DNSP (whether to itself or to any other legal entity); and / or</p> <p>ii. contestable electricity services by any other legal entity.</p>	<p>Measure(s):</p> <ul style="list-style-type: none"> Corporate Procedure Ring-Fencing. Ring-Fencing enquiry functional mailbox. Online training modules that highlight the 'golden rules' of Ring-Fencing. Ring-Fencing training register. A Ring-Fencing fact sheet is provided to new employees and employees who change roles within Evoenergy. Procurement Management Manual – Phase 2 Sourcing and Selection (SM5022). Obligation to Not Discriminate Flowchart. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected the Corporate Procedure Ring-Fencing and the Ring-Fencing Staff Information Manual to determine whether it includes 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<p>the obligation for a DNSP not to discriminate between a related electricity service provider and a competitor.</p> <ul style="list-style-type: none"> • From the population of Ring-Fencing enquiry emails, we selected a sample of inbound email enquiries (and associated responses) to determine whether discriminatory behaviour between a Responsible electricity provider (RESP) and a competitor was identified and/or reported by the enquiries. • We inspected training materials to determine whether they contained content that communicates Ring-Fencing obligations as per the Guideline. • We inspected the Ring-Fencing training register to determine if required employees have completed Ring-Fencing training. • We inspected the Ring-Fencing fact sheet provided to new employees and employees who have changed roles to determine whether they addressed Ring-Fencing obligations in relation to the requirement to not discriminate. • We inspected the Procurement Management Manual – Phase 2 Sourcing and Selection (SM5022) to determine whether it provides guidance to the Ring-Fencing obligation to not discriminate service providers that compete with the DNSP’s affiliates. 			

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<ul style="list-style-type: none"> From the population of service provider agreements, we selected a sample of contracts executed during the audit period to determine whether there are Ring-Fencing terms and conditions advising the obligations under the Guideline. 			
7	Offices, staff, branding and promotions	4.2.1(a)	A DNSP must use offices that are separate from any offices from which a related electricity service provider provides contestable electricity services.	<p>Measure(s):</p> <ul style="list-style-type: none"> Security Pass and ID Card Procedure (PR4635) was developed and communicated in FY18-19 to ensure that Evoenergy staff cannot access areas where staff provide contestable electricity services. Physical Separation and Staff Sharing- flowchart. Physical access controls in place include individual swipe cards for access and access logs. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected the Security Pass and ID Card Procedure PR4635 manual to determine whether it described areas staff cannot access where staff provide contestable electricity services. From the population of physical access records we obtain a sample to determine whether CBU staff restricted from entering Evoenergy's restricted sites entered these sites. We inspected the Physical Separation and Staff Sharing flowchart to determine whether it guides staff 	<p>Based on the testing performed we have identified a matter of exception, with key point(s) below:</p> <ul style="list-style-type: none"> Two CBU staff accessed the Fyshwick Building D (an Evoenergy restricted building). Evoenergy have confirmed that these two staff members are Fire Wardens and do not have access to contestable electricity data as part of their role. We inspected the employee list and compliance incident enquiry to corroborate this. 	<p>To address the identified matters of exception, we recommend the below:</p> <ul style="list-style-type: none"> Evoenergy consider including any exceptions to shared staff in the staff register located on their customer facing website – https://www.evoenergy.com.au/legal/ring-fencing/registers-and-forms . For instances where personnel are shared or seconded, management should allocate responsibility of the upkeep and maintenance of the Staff Sharing Register to a dedicated Team or individual who would in return, undertake spot checks across the business to ensure all sharing of staff are captured within the relevant registers. 	Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<p>through the requirements for DNSP staff to must use offices that are separate from any offices from which a related electricity service provider provides contestable electricity services.</p> <ul style="list-style-type: none"> To test the effectiveness of the Security Pass and ID Card Procedure PR4635 manual we obtained the population of building access records to Evoenergy’s Fyshwick Building D and selected all CBU personnel to determine whether: <ul style="list-style-type: none"> CBU Personnel not permitted in offices containing contestable electricity services entered these offices. From the population of CBU staff we selected a sample and inspected their physical access records to determine whether they entered Evoenergy’s offices flagged as offices containing contestable electricity services. 			
8	Staff sharing	4.2.2(a)	A DNSP must ensure that its staff involved in the provision or marketing of direct control services are not also involved in the provision or marketing of contestable electricity services by a related	<p>Measure(s):</p> <ul style="list-style-type: none"> Staff Register via a publicly available website https://www.evoenergy.com.au/legal/ring-fencing/registers-and-forms. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected the Evoenergy customer-facing website to determine whether a Staff Register was available. 	<p>Based on the testing performed we have identified a matter of exception, with key point(s) below:</p> <ul style="list-style-type: none"> Two CBU staff accessed the Fyshwick Building D (an Evoenergy restricted building). Evoenergy have confirmed that these two staff members are Fire Wardens and do not have access to contestable 	<p>To address the identified matters of exception, we recommend the below:</p> <ul style="list-style-type: none"> Evoenergy consider including any exceptions to shared staff in the staff register located on their customer facing website - https://www.evoenergy.com.au/legal/ring-fencing/registers-and-forms . 	Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
			electricity service provider.	<ul style="list-style-type: none"> We inspected the Staff Register to determine whether the nature of positions (including description of the roles, functions and duties) of its members of staff, to which staff involved in the provision or marketing of direct control services are involved in the provision or marketing of contestable electricity services by a related electricity service provider. From the population of building access records to Evoenergy's Fyshwick Building D and selected all CBU personnel to determine whether: <ul style="list-style-type: none"> CBU Personnel not permitted in offices containing contestable electricity services entered these offices. 	electricity data as part of their role. We inspected the employee list and compliance incident enquiry to corroborate this.	<ul style="list-style-type: none"> For instances where personnel are shared or seconded, management should allocate responsibility of the upkeep and maintenance of the Staff Sharing Register to a dedicated Team or individual who would in return, undertake spot checks across the business to ensure all sharing of staff are captured within the relevant registers. 	
9	Staff sharing	4.2.2(c)	The remuneration, incentives and other benefits (financial or otherwise) a DNSP provides to a member of its staff must not give the member of staff an incentive to act in manner that is contrary to the DNSP's Obligations under this Guideline.	<p>Measure(s):</p> <ul style="list-style-type: none"> Documents advising remuneration, key performance indicator, incentives and benefits provided to staff. Ring-Fencing agreements between Evoenergy and CBU. <p>Tests Performed:</p> <ul style="list-style-type: none"> From the population of service provider agreements, we selected a sample of contracts executed during the audit period to determine whether service providers 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<p>were incentivised to promote CBU services.</p> <ul style="list-style-type: none"> From the population of DNSP staff we selected a sample to determine whether their bonuses were associated TO the promotion of CBU services. 			
10	Branding and cross-promotion	4.2.3(a)	<p>A DNSP:</p> <p>i. must use branding for its direct control services that is independent and separate from the branding used by a related electricity service provider for contestable electricity services, such that a reasonable person would not infer from the respective branding that the DNSP and the related electricity service provider are related.</p> <p>ii. must not advertise or promote its direct control services and its contestable electricity services that are not direct control services together (including by way of cross-advertisement or cross-promotion).</p>	<p>Measure(s):</p> <ul style="list-style-type: none"> AAD has Branding and Cross-Promotion Flowchart. Customer complaints. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected the Branding and Cross-Promotion Flowchart to determine whether it guides employees to be compliant with: <ul style="list-style-type: none"> using branding for its direct control services that is independent and separate from the branding used by a related electricity service provider for contestable electricity services, such that a reasonable person would not infer from the respective branding that the DNSP and the related electricity service provider are related; must not advertise or promote its direct control services and its contestable electricity services that are not direct control services together (including by way of cross-advertisement or cross-promotion, and; 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
			ii. must not advertise or promote contestable electricity services provided by a related electricity service provider other than the DNSP itself.	<ul style="list-style-type: none"> ○ must not advertise or promote contestable electricity services provided by a related electricity service provider other than the DNSP itself. • From the population of customer complaints we obtained a sample of complaints to determine whether there were any complaints made based on brand confusion or misleading brand identification. 			
11	Office and staff registers	4.2.4 (a), (b)	A DNSP must establish, maintain and keep a register that identifies: (a) the classes of offices to which it has not applied; and (b) the nature of the positions (including a description of the roles, functions and duties) of its members of staff and must make the register publicly available on its website.	<p>Measure(s):</p> <ul style="list-style-type: none"> • Office Register and Staff Registers. • System access records for Evoenergy staff. <p>Tests Performed:</p> <ul style="list-style-type: none"> • We inspected the Office Register and Staff Register to determine whether Evoenergy has established, maintained and kept a register that identifies: <ul style="list-style-type: none"> ○ (a) the classes of offices to which it has not applied; and ○ (b) the nature of the positions (including a description of the roles, functions and duties) of its members of staff and must make the register publicly available on its website. • We inspected Evoenergy's customer-facing website to 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<p>determine the currency and completeness of the registers that were inspected.</p> <ul style="list-style-type: none"> From the population of CBU staff and we inspected their system access records to determine whether they: <ul style="list-style-type: none"> Accessed systems containing contestable electricity information and excessively accessed this information. 			
12	Protection of confidential information	4.3.2 (a) (b)	A DNSP must: (a) keep confidential electricity information confidential (b) only use confidential information for the purpose for which it was acquired or generated	<p>Measure(s):</p> <ul style="list-style-type: none"> Confidential Information Flowchart. Information Sharing Protocol available on Evoenergy's customer-facing website. Ring-Fencing Staff Information Manual (Manual). Staff training with online training modules. Audit of CBU staff access to AAD systems. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected the Confidential Information Flowchart to determine whether it provides assistance in identifying electricity information and confidential information. We inspected Evoenergy's Privacy Policy to determine whether that it sets out that confidential information is kept confidential, and that confidential information is only used for the purpose for which it was acquired or generated. 	<p>Based on the testing performed we have identified a matter of exception, with key point(s) below:</p> <ul style="list-style-type: none"> Evoenergy reported 3 immaterial breaches over the audit period against obligation 4.3.2 (a)(b). The definition of confidential information varied across the Privacy Policy, Ring-Fencing Policy and Information Security Policy and Controls. The Information Security Policy and Controls document did not address whether Evoenergy were monitoring large volumes of data or records from systems containing confidential information. There are limited monitoring activities undertaken to determine how often affiliate employees are accessing Evoenergy systems. Without 	<p>To address the identified matters of exception, we recommend the below:</p> <ul style="list-style-type: none"> Evoenergy implement an active monitoring program to monitor instance where large volumes of data or records from systems containing confidential information is shared between the affiliated entity and Evoenergy or across each individual entity. Evoenergy form a consistent view of what constitutes confidential information for Evoenergy and reflect across all relevant policies. Evoenergy periodically test employee system access to ensure DNSP and related electricity service providers cannot access systems which contain Ring-Fenced confidential/sensitive information. 	Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<ul style="list-style-type: none"> • We inspected Evoenergy’s customer-facing website to determine whether its Information Sharing Protocol was available for download. • We inspected the Ring-Fencing Staff Information Manual to determine whether it includes the obligation for a DNSP keep confidential information confidential and to only use confidential information for the purpose for which it was acquired or generated. • We inspected training materials to determine whether they outline Ring-Fencing obligations as per the Guideline. • We inspected the Ring-Fencing training register to determine whether required employees have completed Ring-Fencing training. • We obtained the population of Evoenergy staff and we inspected their system access records to determine whether they: <ul style="list-style-type: none"> ○ Accessed systems containing contestable electricity information and excessively accessed this information. • From the population of access records to the Oracle platform (core platform containing confidential information) we obtained a sample including the 2 Fire Wardens outlined in 4.2.2(a) to determine whether CBU 	<p>adequate monitoring, there is a risk that staff access IT applications that contain confidential information without adequate consideration of Ring-Fencing compliance.</p>		

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				staff access the platform over the audit period.			
13	Disclosure of information	4.3.3 (a)-(g)	A DNSP must not disclose confidential information to any person , including a related electricity service provider, unless: (a) the DNSP has first obtained the explicit informed consent of the relevant customer, or prospective customer, to whom the confidential information relates; (b) the disclosure is required by , or for the purpose of complying with any law ; (c) the disclosure is necessary to enable the DNSP to provide its distribution services , its transmission services or its other services (including by acquiring services from other legal entities); (d) the information has been requested by or on behalf of a customer , or potential customer, of another legal entity,	<p>Measure(s):</p> <ul style="list-style-type: none"> Information Sharing Protocol available on Evoenergy's customer-facing website. Information Register publicly available on Evoenergy's customer-facing website. Information Request Form. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected Evoenergy's customer-facing website to determine whether its Information Sharing Protocol was available for download and included a version control denoting the currency of the information in the register. We inspected Evoenergy's customer-facing website to determine whether its Information Register was available for download. We inspected the Information Register to determine whether it published all valid requests for access to confidential information (including the kind of information requested and their description) made by RESPs and other legal entities who provide contestable electricity services. We inspected the Information Request Form to determine whether it is accessible from Evoenergy's customer-facing 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
			<p>and the disclosure is necessary to enable the legal entity to provide its transmission services, contestable electricity services or other services to the customer or potential customer;</p> <p>(e) the disclosure is solely for the purpose of providing assistance to another Network Service Provider in response to an event (such as an emergency) that is beyond the other Network Service Provider's reasonable control;</p> <p>(f) the disclosure is solely for the purposes of research by a legal entity other than a related electricity service provider of the DNSP</p> <p>(g) a related electricity service provider of the DNSP has requested the disclosure and the DNSP complies with clause 4.3.4 in relation to that</p>	<p>website and incorporates appropriate data capture fields that provide compliance with the obligation.</p>			

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
			confidential information.				
14	Information register	4.3.5 (a) - (c)	<p>(a) A DNSP must establish, maintain and keep a register of all:</p> <p>i. related electricity service providers;</p> <p>ii. other legal entities who provide contestable electricity services but who are not affiliates of the DNSP; who request access to information identified in clause 4.3.4(a), and must make the register publicly available on its website.</p> <p>(b) For each legal entity that has requested that a DNSP provide access to information identified in clause 4.3.4(a), the DNSP's information register must:</p> <p>i. identify the kind of information requested by the legal entity; and</p> <p>ii. describe the kind of information requested by the legal entity in sufficient detail to enable other legal</p>	<p>Measure(s):</p> <ul style="list-style-type: none"> Information Sharing Protocol available on Evoenergy's customer-facing website https://www.evoenergy.com.au/legal/ring-fencing/information-sharing-protocol Information Register publicly available on Evoenergy's customer-facing website. Information Request Form. Register Inclusion Form. CBU Permissions spreadsheet. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected Evoenergy's customer-facing website to determine whether its Information Sharing Protocol was available for download. We inspected the Information Sharing Protocol to determine whether it sets out how and when it will make confidential information available to RESPs and other legal entities on an equal basis. We inspected Evoenergy's customer-facing website to determine whether its Information Register was available for download. We inspected the Information Register to determine whether it published all valid requests for access to confidential information 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
			<p>entities to make an informed decision about whether to request that kind of information from the DNSP.</p> <p>(c) A legal entity may request that the DNSP include it on the information register in relation to some or all of the kinds of information that the DNSP is required to provide under clause 4.3.4(a), and the DNSP must comply with that request.</p>	(including the kind of information requested and their description) made by RESPs and other legal entities who provide contestable electricity services.			
15	Conduct of service providers	4.4.1 (a)	<p>A DNSP:</p> <p>(a) must ensure that any new or varied agreement between the DNSP and a service provider, for the provision of services to the DNSP that enable or assist the DNSP to supply direct control services, requires the service provider to comply, in providing those services, with:</p> <p>i. clauses 4.1, 4.2.1, 4.2.2 and 4.3.2 of this Guideline; and</p> <p>ii. clause 4.2.3 of this Guideline in relation to</p>	<p>Measure(s):</p> <ul style="list-style-type: none"> • Ring-Fencing Fact Sheet for Evoenergy Service Providers. This fact sheet outlines the standard terms and conditions for service providers regarding Ring-Fencing requirements. These standard terms and conditions are included in all new and amended contracts for service providers involved in the provision of direct control services. • Conduct of Service Providers Flowchart. • Procurement Management Manual – Phase 2 Sourcing and Selection (SM5022). <p>Tests Performed:</p> <ul style="list-style-type: none"> • We inspected the Ring-Fencing Fact Sheet for 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
			the brands of the DNSP; as if the service provider was the DNSP.	<p>Evoenergy Service Providers to determine whether it provides Ring-Fencing guidance for Evoenergy Service Providers against the obligation in the guidelines.</p> <ul style="list-style-type: none"> From the population of service provider agreements, we selected a sample of contracts executed during the audit period to determine whether service providers were incentivised to promote CBU services. We inspected the Conduct of Service Providers Flowchart to determine whether it provides Ring-Fencing guidance for Evoenergy Service Providers against the obligation in the Guidelines. We inspected the Procurement Management Manual – Phase 2 Sourcing and Selection (SM5022) to determine whether it outlines the Ring-Fencing obligation to not discriminate that competes with the DNSP’s affiliates. 			
16	Conduct of service providers	4.4.1 (b)	A DNSP: (b) must not, directly or indirectly, encourage or incentivise a service provider to engage in conduct which, if the DNSP engaged in the conduct itself, would	<p>Measure(s):</p> <ul style="list-style-type: none"> Ring-Fencing Fact Sheet for Evoenergy Service Providers. This fact sheet outlines the standard terms and conditions for service providers regarding Ring-Fencing requirements. These standard terms and conditions are included in all new and amended contracts for service providers involved in the provision of direct control services. 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
			be contrary to the DNSP's Obligations.	<ul style="list-style-type: none"> • Conduct of Service Providers Flowchart. • Procurement Management Manual – Phase 2 Sourcing and Selection (SM5022). <p>Tests Performed:</p> <ul style="list-style-type: none"> • We inspected the Ring-Fencing Fact Sheet for Evoenergy Service Providers to determine whether it provides Ring-Fencing guidance for Evoenergy Service Providers against the obligation in the guidelines. • From the population of service provider agreements, we selected a sample of contracts executed during the audit period to determine whether service providers were incentivised to promote CBU services. • We inspected the Conduct of Service Providers Flowchart to determine whether it provides Ring-Fencing guidance for Evoenergy Service Providers against the obligation in the Guidelines. • We inspected the Procurement Management Manual – Phase 2 Sourcing and Selection (SM5022) to determine whether it outlines the Ring-Fencing obligation to not discriminate that competes with the DNSP's affiliates. 			

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
17	The AER will not grant a waiver of an Obligation under this Guideline other than in accordance with this clause 5	5.2 (a) - (h)	A DNSP may apply in writing to the AER for a waiver. An application for a waiver must contain all information and materials necessary to support the DNSP's application, including: (a) the Obligation in respect of which the DNSP is applying for a waiver; (b) the reasons why the DNSP is applying for the waiver; (c) details of the service, or services, in relation to which the DNSP is applying for the waiver; (d) the proposed commencement date and expiry date (if any) of the waiver and the reasons for those dates; (e) details of the costs associated with the DNSP complying with the Obligation if the waiver of the Obligation were refused; (f) the regulatory control period(s) to which the waiver	<p>Measure(s):</p> <ul style="list-style-type: none"> Waiver Register published by the AER and linked on Evoenergy's website at https://www.evoenergy.com.au/legal/ring-fencing/registers-and-forms. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected Evoenergy's customer-facing website and sighted that the waiver register was publicly available. The register was inspected to determine whether all required detail was included, with no exceptions noted. We inspected Evoenergy's waiver application to determine whether required detail was included, with any exceptions noted. 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
			would apply; (g) any additional measures the DNSP proposes to undertake if the waiver were granted; and (h) the reasons why the DNSP considers the waiver should be granted with reference to the matters specified in clause 5.3.2(a), including the benefits, or likely benefits, of the grant of the waiver to electricity consumers.				
18	Waiver register	5.7 (a)	A DNSP must establish, maintain and keep a register of all waivers (including any variation of a waiver) and must make the register publicly available on its website.	<p>Measure(s):</p> <ul style="list-style-type: none"> Waiver Register published by the AER and linked on Evoenergy’s website at https://www.evoenergy.com.au/legal/ring-fencing/registers-and-forms Processes and procedures in place for maintaining and keeping the register to determine. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected Evoenergy’s customer-facing website and sighted that the waiver register was publicly available. The register was then inspected to determine whether all required detail was included, with no exceptions noted. 	<p>Based on the testing performed we identified matters of improvements against the measures, with key point(s) below:</p> <ul style="list-style-type: none"> There was no version control evident on the waiver register. 	<p>To address the identified matters of improvements, we recommend the below:</p> <ul style="list-style-type: none"> Evoenergy include a version control number to denote the version of the waiver register. 	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<ul style="list-style-type: none"> We inspected the processes and procedures for maintaining and keeping the register to determine whether the register is maintained to ensure compliance with the obligation. 			
19	Waiver register	5.7 (b)	The register established under clause 5.7(a) must include: i. the description of the conduct to which the waiver or interim waiver applies; and ii. the terms and conditions of the waiver or interim waiver; as set out in the AER’s written decision, provided by the AER to the DNSP, to grant (or vary) the waiver or interim waiver.	Measure(s): <ul style="list-style-type: none"> Waiver Register published by the AER and linked on Evoenergy’s website at https://www.evoenergy.com.au/legal/ring-fencing/registers-and-forms Processes and procedures in place for maintaining and keeping the register up to date. Tests Performed: <ul style="list-style-type: none"> We inspected Evoenergy’s customer-facing website and sighted that the waiver register was publicly available. We inspected the applications in the Waiver Register to determine whether it contained information relating to and supporting Clauses (a) to (h). We inspected the position description of the compliance manager to determine whether it addressed his responsibility to maintain compliance with the Guideline. 	Based on the testing performed we identified matters of improvement against the measures. These matters are reported in Section 5.7 (a).	Refer above for 5.7 (a).	No Exception.
20	Maintaining compliance	6.1	A DNSP must establish and maintain	Measure(s): <ul style="list-style-type: none"> Ring-Fencing training. Ring-Fencing training register. 	Based on the testing performed we identified matters of exception against the obligation, with key point(s) below:	To address the identified matters of exception, we recommend the below:	Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
			<p>appropriate internal procedures to ensure it complies with its Obligations under this Guideline.</p>	<ul style="list-style-type: none"> • Compliance Management Manual. • Breach Identification and Reporting Manual. • Incident Management Manual. • Maintaining a Ring-Fencing enquiry mailbox so staff can raise queries and compliance issues during the year. <p>Tests Performed:</p> <ul style="list-style-type: none"> • We inspected the training materials to determine whether they contained content that communicates Ring-fencing obligations as per the Guideline. • We inspected the training register to determine whether all required internal employees and external third-party provider employees have completed the required compliance training during the audit period. • We inspected the Compliance Management Manual to determine whether it provides the business with tools and knowledge of practices and systems to support legislative compliance. • We inspected the Breach Identification and Reporting Manual to determine whether it provides work instruction/ guide detailing Evoenergy’s approach to breach identification and reporting requirements under the Guideline. • We inspected the Incident Management Manual to 	<ul style="list-style-type: none"> • From the 618 of Evoenergy employees, 35 employees have yet to complete Ring—Fencing training as they have been on leave or yet to complete due to COVID-19 priorities. 	<ul style="list-style-type: none"> • Evoenergy ensure the 35 employees who have not yet completed Ring-Fencing training program do so as soon as possible. 	

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<p>determine whether it Documents the process for all incident management within Evoenergy.</p> <ul style="list-style-type: none"> From the population of Ring-Fencing enquiry emails, we selected a sample of inbound email enquiries (and associated responses) to determine whether discriminatory behaviour between a RESP and a competitor was identified and/or reported by the enquiries. 			
21	Annual compliance report	6.2.1 (a), (b) (c)	<p>A DNSP must prepare an annual ring--fencing compliance report each regulatory year.</p> <p>The annual compliance report must identify and describe, in respect of the regulatory year to which the report relates:</p> <ol style="list-style-type: none"> the measures the DNSP has taken to ensure compliance with its Obligations under this Guideline; any breaches of this Guideline by the DNSP, or which otherwise relate to the DNSP; and all other services provided by the DNSP in accordance 	<p>Measure(s):</p> <ul style="list-style-type: none"> Breach Identification and Reporting booklet. Incident Management Manual. Annual compliance report for the period from 1 July 2019 to 30 June 2020. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected the Breach Identification and Reporting Manual to determine whether it provides work instruction/ guide detailing Evoenergy's approach to breach identification and reporting requirements under the Guideline. We inspected the Incident Management Manual to determine whether it Documents the process for all incident management within ActewAGL and Evoenergy We inspected Evoenergy's Annual compliance report for the period from 1 July 2019 to 30 June 2020 to determine whether completeness and compliance against the 	Based on the testing performed we have not identified any matters of exception.	There are no recommendations.	No Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
			<p>with clause 3.1; and iv. the purpose of all transactions between the DNSP and an affiliated entity.</p> <p>The annual compliance report must be accompanied by an assessment of compliance by a suitably qualified independent authority.</p>	<p>obligations under the Guidelines and that the disclosures are consistent with our expectation based on the reasonable assurance procedures performed.</p>			
22	Compliance breaches	6.3	<p>A DNSP must notify the AER in writing within 5 (five) business days of becoming aware of a material breach of its Obligations under this Guideline.</p>	<p>Measure(s):</p> <ul style="list-style-type: none"> Breach Identification and Reporting booklet. Breach Management and reporting policies and procedures. Incident Management Manual. Evoenergy complaints register. Maintaining a Ring-Fencing enquiry mailbox so staff can raise queries and compliance issues during the year. <p>Tests Performed:</p> <ul style="list-style-type: none"> We inspected the Breach Identification and Reporting booklet to determine whether it provides work instruction/guide detailing Evoenergy's approach to breach identification and reporting requirements under the Guideline. From the population of the Breach Management and reporting policy procedures, 	<p>Based on the testing performed we identified matters of exception against the obligation, with key point(s) below:</p> <ul style="list-style-type: none"> Whilst the Guideline does not expressly outline what constitutes a material breach, Evoenergy has not documented what would constitute a material breach for Evoenergy. Evoenergy complaints are not assessed for Ring-Fencing consideration. There is a risk potential Ring-Fencing breaches may be missed. 	<p>To address the identified matters of exception, we recommend the below:</p> <ul style="list-style-type: none"> Evoenergy consider and document a view as to what constitutes a material breach for Evoenergy and prepare relevant business communication. Evoenergy consider flagging complaints for potential Ring-Fencing consideration. 	Exception.

No.	Category	Ref.	Guideline Obligation	Measures and Testing	Results of Testing	Recommendation	Rating
				<p>we selected a sample of incidents to determine whether they were recorded in accordance with the policies and procedures</p> <ul style="list-style-type: none"> • We inspected the Incident Management Manual to determine whether it documents the process for all incident management within Evoenergy. • From the population of complaints, we selected a sample of complaints to determine whether there were any missed Ring-Fencing breaches of incidents not identified and subsequently reported in accordance with the Guideline. • From the population of Ring-Fencing enquiry emails, we selected a sample of inbound email enquiries (and associated responses) to determine whether material breaches were considered. • We reviewed the Ring-Fencing training material to determine whether it outlined a process for reporting breaches through the Ring-Fencing inbox which is monitored by the compliance team. 			