

Jemena Electricity Networks (Vic) Ltd

Electricity Ring Fencing Guideline Annual Compliance Report

Covering the 2017 Regulatory Year

Public

30 April 2018



An appropriate citation for this paper is:

Electricity Ring Fencing Guideline
Annual Compliance Report

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ABBREVIATIONS/DEFINITIONS

AER	Australian Energy Regulator
CAM	Cost Allocation Methodology
CAP	Cost Allocation Principles set out in clause 6.15.2 of the National Electricity Rules
DNSP	Distribution Network Service Provider
EPM	Enterprise Process Model
JAM	Jemena Asset Management Pty Ltd, the Jemena group entity with primary responsibility for provision of asset management services to Jemena's networks businesses, including to JEN
JCARS	Jemena's Compliance and Risk System, the system used by Jemena staff to log and monitor adherence to legal and regulatory obligations
JEN	Jemena Electricity Networks (Vic) Ltd (the operating entity for Jemena's electricity DNSP business)
NER	National Electricity Rules
RESP	Related Electricity Service Provider (as defined in the RFG)
RFG	Electricity Ring Fencing Guideline
SGAPAA	SGSP (Australia) Assets Pty Ltd, the ultimate Australian holding company of the Jemena and Zinfra businesses.
ZNX	ZNX Pty Ltd, part of the Zinfra group, a business that provides asset management and other services to utility industry clients, including in relation to JEN.

OVERVIEW

On 30 November 2016, the Australian Energy Regulator (**AER**) released its final decision on the Ring Fencing Guideline (**RFG, Guideline**). The Guideline was developed as a requirement under Chapter 6, part H of the National Electricity Rules (**NER**) to introduce functional and accounting separation where distribution network service providers (**DNSPs**) provide direct control services and other services or entities affiliated with the DNSP (**affiliated entities**) provide other services. The Guideline is binding on DNSPs.

Under the Guideline, the period from 1 December 2016 to 31 December 2017 is a transition period, during which the DNSPs were required to implement the necessary controls to ensure compliance with the Guideline (**Transition Period**). Full compliance is required by DNSPs no later than 1 January 2018 (**Compliance Date**).

On 17 October 2017, the AER released an update to the Guideline. This is the final version of the Guideline that must be complied with prior to the Compliance Date and is the version on which compliance has been assessed by JEN.

The Guideline requires DNSPs to report compliance against the Guideline each year. This document (**Report**) is Jemena Electricity Networks' (**JEN**) submission against the reporting requirements of the Guideline for the 2017 regulatory year.

Throughout the 2017 regulatory year, JEN has implemented a number of compliance activities. These activities, including some controls, have not been operating for the full 2017 regulatory year. Notwithstanding this, JEN confirms it is in compliance with the Guideline as at 31 December 2017.

JEN does not claim confidentiality over this submission.

1.1 ABOUT THIS REPORT

1.1.1 REPORT STRUCTURE

Section 1 of this Report contains an introduction, background information and JEN's overall compliance statement.

Section 2 of this Report is structured to align with the reporting obligations specified in clauses 6.1 and 6.2 of the Guideline under the following subsections:

- Report subsection 2.1, addresses JEN's response to clause 6.1 – *establishing and maintaining compliance*;
- Report subsection 2.2, addresses JEN's response to clauses 6.2.1(a) and 6.2.2 – *timing and preparation of annual report*;
- Report subsection 2.3, addresses JEN's response to clause 6.2.1(b)i – *measures taken to ensure compliance*;
- Report subsection 2.4, addresses JEN's response to clause 6.2.1(b)ii – *breaches of this guideline within the reporting year*;
- Report subsection 2.5, addresses JEN's response to clause 6.2.1(b)iii – *all other services provided by JEN*; and
- Report subsection 2.6, addresses JEN's response to clause 6.2.1(b)iv – *purpose of all transactions between JEN and affiliated entities*.

The assessment of compliance (by a suitably qualified independent authority) is located in section 3 of this report.

1.2 OVERALL COMPLIANCE STATEMENT

As noted in the Overview section, this Report covers the Transition Period and full compliance with the Guideline is only required from 1 January 2018. Throughout the 2017 regulatory year, JEN has implemented a number of compliance activities as described in Section 2 of this Report. These activities, including some controls, have not been operating for the full 2017 regulatory year. Notwithstanding this, JEN is in compliance with the Guideline as at 31 December 2017.

2. REPORTING DETAILS

2.1 MAINTAINING AND ESTABLISHING COMPLIANCE

Guideline requirement

Clause 6.1 of the Guideline obligates DNSPs to maintain and establish appropriate internal procedures to ensure they comply with obligations under the Guideline.

Compliance with requirement

JEN's operations are subject to a wide range of legal, regulatory and licence requirements. As such, our business has existing procedures and systems to support JEN to identify, assess, adhere and monitor compliance to its many obligations. Our procedures and systems have been designed in line with AS ISO 19600:2015 Compliance Management systems. In terms of the Guideline, JEN has incorporated its regulatory requirements into existing policies, procedures and systems where practical. Where necessary, new procedures or controls have been developed and implemented.

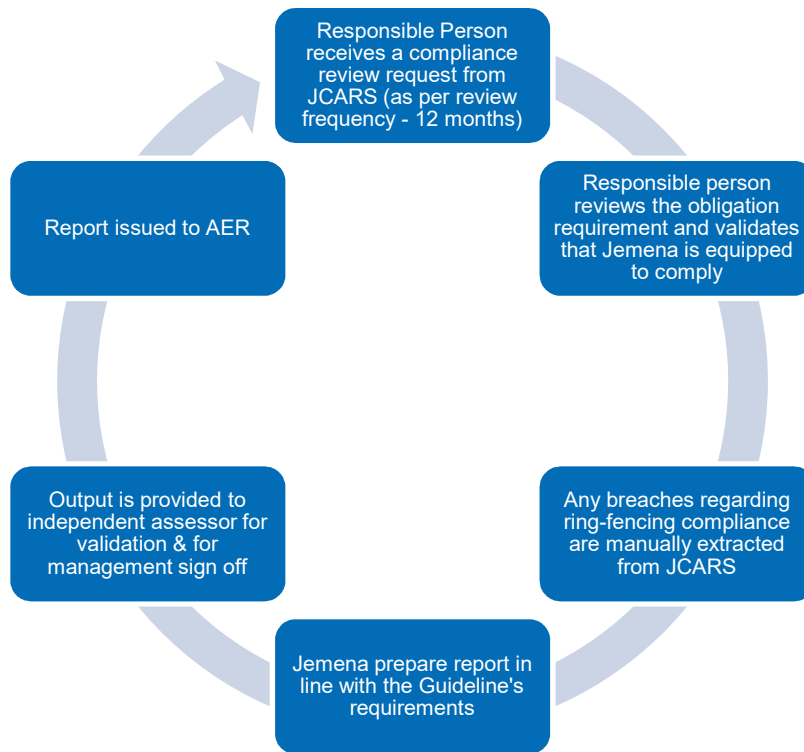
A key existing procedure and system paramount in maintaining our compliance is the integration of the obligations within Jemena's Compliance and Risk System (**JCARS**). This system houses detail about the obligations, such as the description, instrument reference, its risk rating (as per Jemena's risk matrix), obligation review frequency (as per risk rating) and the responsible person within the business for certifying compliance. Certification requires the responsible person to verify that JEN is compliant with the relevant obligation and continues to be equipped to be compliant in the future. Figure 2-1 has been produced to illustrate how the ring-fencing obligations are monitored for compliance adherence as part of JCARS and ultimately reported to the AER.

Given the importance JEN places on being compliant with its legislative and regulatory requirements, the JCARS procedure and system is established in a manner that distributes reminders to the responsible persons to review their compliance obligations, in advance of a specified due date. If not completed by the due date, the executive leader who holds ultimate accountability for the relevant obligation, will be notified of the non-response (which equates to non-adherence of the obligation).

This escalation path is critical for Jemena and its staff to reinforce the importance of maintaining, monitoring and acknowledging its compliance with obligations. The system and process assists in maintaining awareness and knowledge of the obligations as it creates a trigger to periodically review, without prompt of an obvious event or trigger such as a complaint, system failure or organisational change which would otherwise suggest or indicate a potential non-compliance risk.

This procedure and process is a critical mechanism for JEN to produce and validate its compliance with the Guideline and to subsequently document this Report.

Figure 2–1: AER Annual Ringfencing Reporting Cycle



2.2 REPORTING PERIOD

Clause 6.2.2 of the Guideline requires DNSPs to submit a compliance report to the AER annually, within four months of the end of each regulatory year.

Compliance with requirement

JEN has compiled this requirement by submitting this Report, based on data from the regulatory year of **1 January 2017 to 31 December 2017**, by 30 April 2018, noting that *full* compliance with the Guideline is not required until 1 January 2018. Refer to section 1.2 for further discussion on JEN's overall compliance position.

JEN has implemented processes that will require responsible persons within Jemena to complete their compliance responses by January in the year immediately following the reporting year, to allow adequate time for this report to be prepared, validated and assessed by an independent authority during March and April. This will enable JEN to prepare and submit its Report, with due care and skill, in accordance with the Guideline.

2.3 MEASURES TO ENSURE COMPLIANCE

Guideline requirement

Clause 6.2.1(b)i of the Guideline requires that the annual compliance report must identify and describe, in respect of the regulatory year, the measures the DNSP has taken to ensure compliance with its obligations under this Guideline.

Compliance with requirement

Jemena has an internal policy *Compliance with Law* which affirms the company's commitment to compliance with its legal and regulatory obligations. This is achieved through structures and management systems supporting the Jemena group of companies to manage and monitor regulatory requirements, create and maintain a compliance culture, and ensure all officers and staff within the Jemena group, including contractors, are aware of these obligations and act accordingly.

Actions completed in 2017 by Jemena to demonstrate compliance with section 6.2.1(b)i of the Guideline by 31 December 2017 include:

- **Treatment and Embedment in Compliance Program:** As previously discussed in section 2.1 of this Report, Jemena's JCARS system provides an effective control basis to manage compliance. Through this system, obligations are assigned to responsible persons, and all responsible persons are required to complete a compliance review and certification relating to their assigned obligation(s) within specified timeframes. The output of this management review has been displayed in Appendix A1 and confirms that the listed controls are in place and effective in demonstrating JEN's compliance to its electricity ring-fencing obligations.

As the Guideline's obligations are now embedded in the company wide compliance program, the Guideline's obligations will be reviewed periodically (via responsible persons and via assurance activities carried out by Jemena compliance functions), as is the case for all obligations applicable to Jemena, to ensure continued monitoring and compliance.

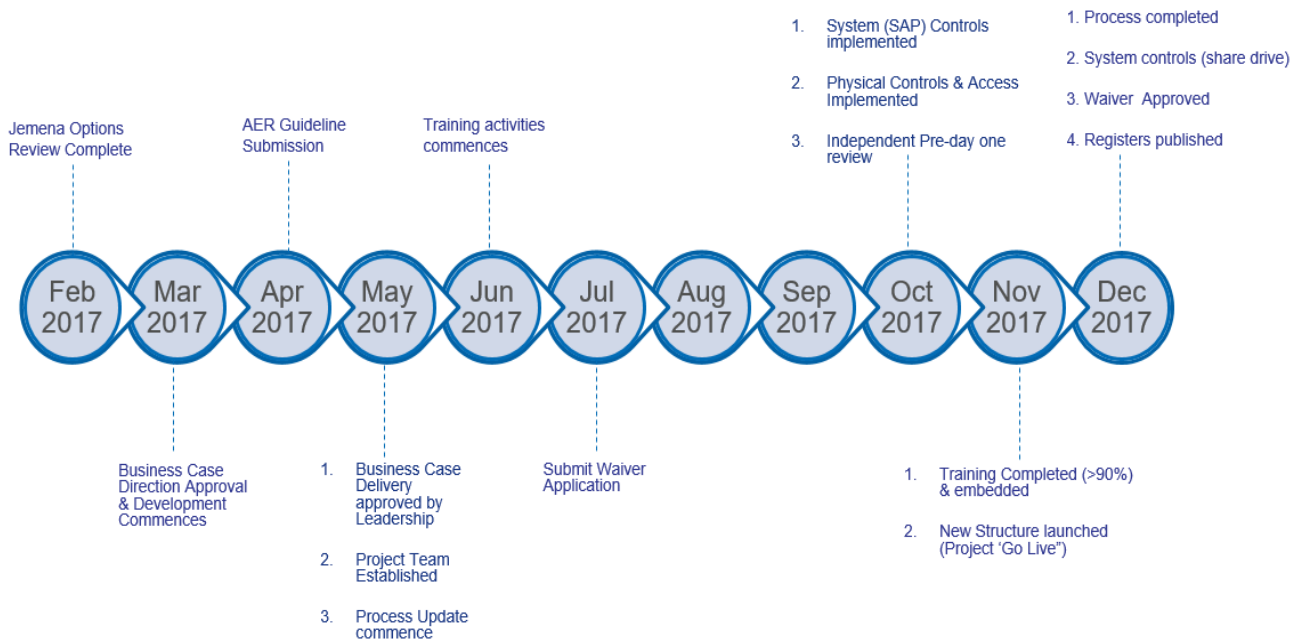
As a further control, Jemena's Leadership Team (Managing Director and Executive General Managers) receive quarterly reports of compliance activities (which includes reportable breaches), and a status update on Jemena's compliance with obligations is provided to the Audit and Compliance Committee of the Board of JEN's ultimate holding company, SGSP (Australia) Assets Pty Ltd (**SGSPAA**), which in turn reports to the full SGSPAA Board annually. Any non-compliances are reported to the highest level of management and addressed accordingly.

- **Dedicated project and independent review:** The creation, awareness and validation of the control measures within Jemena's systems was constructed by a dedicated Guideline implementation project team in conjunction with the relevant business owners.

During the course of the implementation project, Jemena also engaged an independent authority to perform a gap analysis ("gap analysis review") to consider whether the controls identified and developed to achieve compliance would reasonably achieve compliance once implemented and operating effectively. Findings raised by the independent authority during gap analysis review were addressed by JEN in November 2017.

This review has further supported and reflected JEN's commitment to compliance and being able to demonstrate full compliance with the Guideline no later than 1 January 2018. Figure 2-2 illustrates Jemena's pathway to compliance in 2017.

Figure 2–2: 2017 Compliance Pathway



2.4 BREACHES

2.4.1 BREACHES OF REPORTABLE OBLIGATIONS

Guideline requirement

Clause 6.2.1(b)ii of the Guideline requires DNSPs to report any breaches of the Guideline by the DNSP, or which otherwise relate to the DNSP.

Compliance with requirement

Based on internal monitoring and reporting processes, JEN is of the view that there are no reportable breaches for the 2017 regulatory year, which as noted previously is a Transition Period, with full compliance only required from 1 January 2018.

This Report has been prepared by JEN with all due care and skill and in accordance with the Guideline.

2.5 OTHER SERVICES PROVIDED BY JEN

Guideline requirement

Clause 6.2.1(b)iii of the Guideline requires DNSPs to report all other services provided by the DNSP in accordance with clause 3.1 of the Guideline.

Compliance with requirement

During the 2017 regulatory year, JEN did not provide any other services.

2.6 TRANSACTION REPORT

Guideline requirement

Section 6.2.1(b)iv requires DNSPs to report the purpose of all transactions between the DNSP and its affiliated entities.

Compliance with requirement

JEN primarily transacts with Jemena Asset Management Pty Ltd (**JAM**). JAM is the Jemena entity used for procuring and contracting assets and services for Jemena's distribution networks businesses. Transactions between JAM and JEN are captured within projects using Work Breakdown Structures in Jemena's accounting and finance ERP system.

Throughout 2017, JEN also had a limited number of transactions with the following affiliated entities: SGSPAA, Jemena Limited and ZNX Pty Ltd.

Transactions are categorised within Jemena's systems by cost types as either: Labour; Material; Contract; Maintenance Other; Administration; Fleet; Network Overheads; or Corporate Overheads. Further costing details are also summarised in Table 2–1 below.

Table 2–1: Summary details of transactions between JEN and affiliated entities

Affiliated Entity	Cost Type	Transaction Description and Purpose
JAM	Labour	<p>Comprises direct labour time-writing to JEN projects and work activities using Cross Allocation Time Sheets (CATS) in Jemena's SAP system. Direct labour costs includes:</p> <ul style="list-style-type: none"> - Wages; - Overtime; - Allowances; - - Superannuation and defined benefit plan costs; - - Medical charges; - Staff training; - Welfare expenses; - Personnel insurance; - Uniforms & clothing; - Annual, long service, personal and other types of leave; - Payroll tax. <p>Indirect labour costs are recovered as either Network or Corporate Overheads.</p>

Affiliated Entity	Cost Type	Transaction Description and Purpose
JAM	Material	<p>Material comprises costs that are direct:</p> <ul style="list-style-type: none"> - Direct acquisitions; - Goods issued; and - Other miscellaneous material costs. <p>Indirect material costs are recovered as either Network or Corporate Overheads.</p>
JAM	Contractor	<p>Contractor comprises cost that are direct:</p> <ul style="list-style-type: none"> - Contractor costs; and - Consulting costs, <p>in each case where JAM has engaged contractors to perform works or services in relation to JEN's network</p>
JAM	Maintenance Other	<p>Maintenance comprises work including the following:</p> <ul style="list-style-type: none"> - Feed-in Tariff; - Transitional Feed-in Tariff; - Use of System - Cross boundary charges; - Property tax; - Maintenance - Building & grounds and computer equipment; - Security measures; - Maintenance fees.
JAM	Administration	<p>Administration comprises work items of a back office /support nature that are directly attributable to JEN projects and work activities, such as:</p> <ul style="list-style-type: none"> - Office supplies; - Utilities; - External audit services; - External legal services; - Other professional fees & expenses; - Licence fees (excluding motor vehicle rego fees); - Subscriptions & registrations; - Telephone, postage and courier service costs; - Rental costs; - Insurance (other than motor vehicle and personnel); - Meter reading fees. <p>In most cases, Administration costs are indirect in nature and recovered as Network or Corporate Overheads.</p>

Affiliated Entity	Cost Type	Transaction Description and Purpose
JAM	Fleet	<p>Fleet costs comprises those that are directly attributable to JEN projects and work activities, such as:</p> <ul style="list-style-type: none"> - Fleet charges; - Vehicle and major equipment maintenance; - Fuel costs; - Lease expense; - Registration and third party costs; - Unrecovered accident costs; - Insurance. <p>In most cases, Fleet costs are indirect in nature and recovered as Network Overheads.</p>
JAM	Other	<p>This category comprises work items that are attributable to JEN projects and work items, such as:</p> <ul style="list-style-type: none"> - Tender expenses; - Management fees; - - Marketing services; - Minor equipment. <p>In most cases, other costs are indirect in nature and recovered as Network or Corporate Overheads.</p>
JAM	Network Overheads	<p>Network overheads comprise indirect costs that are recovered to capex or opex projects using costing sheets and assessment cycles in SAP. These costs consist of:</p> <ul style="list-style-type: none"> - Direct Support Allocations (DSA) (indirect labour recoveries); - Non labour recoveries (such as Indirect materials, Indirect contractor costs, Indirect maintenance other, Administration costs and Other costs) - Property recoveries; - Store Recoveries; and - Fleet costs.
JAM	Corporate Overheads	<p>Corporate overheads comprise indirect costs that are recovered to JEN capex or opex projects using costing sheets and assessment cycles in SAP. These costs consist of:</p> <ul style="list-style-type: none"> - Indirect labour recoveries; and - Non labour recoveries (such as indirect materials, indirect contractor costs, indirect maintenance other, administration costs).
Jemena Ltd	Settlement of receivables / payables	Settlement of outstanding receivable / payable balances with related parties through a process of net loan reassignments.
SGSPAA	Settlement of receivables / payables	Settlement of outstanding receivable / payable balances with related parties through a process of net loan reassignments.

Affiliated Entity	Cost Type	Transaction Description and Purpose
Zinfra (ZNX)	Settlement of receivables / payables	Settlement of outstanding receivable / payable balances with related parties through a process of net loan reassignments.
	Material	Material comprises an unusual one-off direct acquisition of poles that is not expected to occur in the ordinary course of business, with all ZNX transactions routed through JAM.

3. INDEPENDENT ASSESSMENT OF COMPLIANCE

Guideline requirement

Clause 6.2.1(c) of the Guideline requires DNSPs to ensure the annual compliance report must be accompanied by an assessment of compliance by a suitably qualified independent authority.

Compliance with requirement

JEN engaged the services of KPMG to undertake a limited assurance review of JEN's compliance against the Guideline requirements. KPMG's review report is provided at Appendix C to this Report.

Appendix A

Measures to ensure compliance

	Control Name	Description	AER Guideline Obligation Clause Reference											
			3.1a	3.2a	3.2.2	4.1b	4.2.1a	4.2.2 a	4.2.3	4.2.4	4.3	4.4.1	5.7	6
			Legal separation	Maintain Accounts	Cost Allocation	Non Discrimination	Office, staff brand, promotions	Staff Sharing	Branding and Cross Promotions	Office and Staff Registers	Information	Service Provider Conduct	Waiver	Compliance
2	Electricity Ringfencing Compliance Policy	<p>What it is: Jemena’s policy that articulates its approach towards adherence to the Guideline.</p> <p>How it demonstrates and supports Jemena’s compliance with its obligations: This demonstrates Jemena’s commitment to ensuring compliance.</p>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Annual Compliance Training (Law@Work – Electricity Ringfencing)	<p>What it is: Online compliance module that is required to be completed by every employee annually. It outlines employees’ and JEN’s obligations regarding Electricity Ring Fencing.</p> <p>How it demonstrates and supports Jemena’s compliance with its obligations</p> <p>Staff are required to achieve an eighty percent pass rate to be assessed as competent in the content. Completion of module is monitored. Senior management are provided lists of employees who do not complete the module. They will then follow up with staff to complete the module. In addition to this, managers are responsible to ensure any new starters are aware of their responsibilities regarding ringfencing when they join a team in Jemena. This control is pivotal in ensuring all staff are aware of their obligations under the Guideline.</p>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Organisation Framework Design and	<p>What it is: Provides the business with an overview of the Organisational framework at Jemena.</p>	✓					✓						

	Control Name	Description	AER Guideline Obligation Clause Reference											
			3.1a	3.2a	3.2.2	4.1b	4.2.1a	4.2.2 a	4.2.3	4.2.4	4.3	4.4.1	5.7	6
			Legal separation	Maintain Accounts	Cost Allocation	Non Discrimination	Office, staff brand, promotions	Staff Sharing	Branding and Cross Promotions	Office and Staff Registers	Information	Service Provider Conduct	Waiver	Compliance
8	Secondment Guideline	<p>What it is: Guideline regarding how to treat the security (e.g. email, share drive access, cost centre allocations) in instances where personnel transfer from JEN to another role within Jemena (particularly to support a RESP business) under a secondment arrangement.</p> <p>How it demonstrates and supports Jemena's compliance with its obligations:</p> <p>In terms of ring-fencing it provides guidance and responsibilities to ensure confidentiality electricity information is not inadvertently provided to an RESP as a consequence of staff secondments.</p>							✓			✓		
9	JEN Electricity Confidential Guideline	<p>What it is: This guideline articulates how to determine JEN confidential information and associated rules relating to sharing under the Guideline.</p> <p>How it demonstrates and supports Jemena's compliance with its obligations:</p> <p>This demonstrates Jemena establishing internal knowledge and procedural information to ensure it complies with its obligations under the Guideline.</p>										✓		
10	JEN Information Sharing protocol	<p>What it is: Protocol and tools (register, process and request forms) outlining how JEN maintains and manages its obligations regarding</p> <ul style="list-style-type: none"> - Sharing Information with RESPs and other contestable electricity service providers; and 										✓		

	Control Name	Description	AER Guideline Obligation Clause Reference											
			3.1a	3.2a	3.2.2	4.1b	4.2.1a	4.2.2a	4.2.3	4.2.4	4.3	4.4.1	5.7	6
			Legal separation	Maintain Accounts	Cost Allocation	Non Discrimination	Office, staff brand, promotions	Staff Sharing	Branding and Cross Promotions	Office and Staff Registers	Information	Service Provider Conduct	Waiver	Compliance
		<p>- Obtaining customer consent.</p> <p>How it demonstrates and supports Jemena’s compliance with its obligations:</p> <p>This demonstrates Jemena establishing internal knowledge and procedural information to ensure it complies with information sharing protocol obligations under the Guideline.</p>												
11	Fleet Asset Class Strategy	<p>What it is: This provides guidance when “procuring, managing and disposing of fleet and plant equipment that is owned, leased and operated by Jemena.</p> <p>How it demonstrates and supports Jemena’s compliance with its obligations: In terms of electricity ringfencing, it puts in place guidelines to restrict JEN procuring assets on behalf of its RESP.</p>							✓					
12	Contractor Management Procedure	<p>What it is: Used by Jemena Contractor Managers who are responsible for ensuring that their Contractor delivers to the requirements of their contract and minimising the risks to Jemena associated with this delivery.</p> <p>How it demonstrates and supports Jemena’s compliance with its obligations:</p> <p>In terms of Electricity Ringfencing, it puts in place procedures to ensure that JEN’s obligations are extended to contractors should the Contractor be involved in supporting JEN to provide direct control services.</p>				✓						✓		

	Control Name	Description	AER Guideline Obligation Clause Reference											
			3.1a	3.2a	3.2.2	4.1b	4.2.1a	4.2.2a	4.2.3	4.2.4	4.3	4.4.1	5.7	6
			Legal separation	Maintain Accounts	Cost Allocation	Non Discrimination	Office, staff brand, promotions	Staff Sharing	Branding and Cross Promotions	Office and Staff Registers	Information	Service Provider Conduct	Waiver	Compliance
		<p>How it demonstrates and supports Jemena's compliance with its obligations: This demonstrates Jemena establishing internal knowledge and procedural information to ensure it complies with its register obligations under the Guideline.</p>												
18	Staff Registers	<p>What it is: The Staff Register published on Jemena's website (click here) identifies Jemena staff that may be shared between the provision of direct control services and contestable electricity services.</p> <p>The compliance manual (Control 1 in this table) articulates how, by who and when this register is reviewed and updated.</p> <p>How it demonstrates and supports Jemena's compliance with its obligations: This demonstrates Jemena establishing internal knowledge and procedural information to ensure it complies with its register obligations under the Guideline.</p>								✓				
19	Office Register	<p>What it is: The Office Register published on Jemena's website (click here) identifies Jemena premises dedicated to providing direct control services.</p> <p>The compliance manual (Control 1 in this table) articulates how, who and when this register is reviewed and updated.</p> <p>How it demonstrates and supports Jemena's compliance with its obligations: This demonstrates Jemena establishing internal knowledge and procedural</p>								✓				

	Control Name	Description	AER Guideline Obligation Clause Reference											
			3.1a	3.2a	3.2.2	4.1b	4.2.1a	4.2.2a	4.2.3	4.2.4	4.3	4.4.1	5.7	6
			Legal separation	Maintain Accounts	Cost Allocation	Non Discrimination	Office, staff brand, promotions	Staff Sharing	Branding and Cross Promotions	Office and Staff Registers	Information	Service Provider Conduct	Waiver	Compliance
		information to ensure it complies with its register obligations under the Guideline.												
20	Physical Separation	<p>What it is: Any personnel involved in provision or marketing of Contestable Electricity Services are not permitted to access premises where staff solely dedicated to this function are located.</p> <p>This is reflected in Jemena's site manual, access restrictions (security access card) and requests forms (Onboarding checklist).</p> <p>How it demonstrates and supports Jemena's compliance with its obligations: This demonstrates Jemena's establishing procedural information and physical controls to ensure it complies with Physical Separation and Information Sharing obligations under the Guideline.</p>					✓				✓			
21	Checklist for publishing content on internet and intranet	<p>What it is: A checklist for determining whether information is suitable to be published on the Jemena website or on the intranet.</p> <p>How it demonstrates and supports Jemena's compliance with its obligations: This demonstrates Jemena's establishing and embedding procedural information to support information protections and cross promoting obligations. In establishing these checklists, both Jemena's website and intranet site were reviewed to ensure compliance</p>							✓		✓			

Appendix B

Guideline Breaches for Regulatory Year

Appendix C

KPMG Review Report

C1. KPMG REVIEW REPORT

As per the attachment.