

29 April 2022

Mr Paul McTaggart
Team Leader Compliance and Risk
TasNetworks
1/7 Maria Street
Lenah Valley, TAS 7008

Dear Paul

Ring-Fencing Guideline Compliance Report

Thank you for engaging us to undertake the audit of Tasmanian Networks Pty Ltd's Ring-Fencing Compliance report.

Please find our report attached and if you have any questions, please do not hesitate to contact me directly.

Yours sincerely



DELOITTE TOUCHE TOHMATSU



Carl Harris
Partner

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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 Tasmanian Networks Pty Ltd (“TasNetworks”) and Deloitte dated 28 February 2021 as the qualified independent authority to provide reasonable assurance that TasNetworks 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 2020 to 31 December 2021.

1.2 Summary of Findings

The following table summarises observations and recommendations against the Obligations where an exception or improvement was identified. The rating of each Obligation has been applied in accordance with *Section 1.3*.

Management responses to the observations and recommendations are included in the Appendix. These do not form part of our report and therefore we do not express an opinion on these.

No.	Guidance Obligation	Results of Testing	Recommendations	Rating	Material Breach
1	<p>4.2.3 Branding and Cross-promotion</p> <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.; and</p>	<p>Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and such communicated these observations to management, with key observations below:</p> <ul style="list-style-type: none"> • TasNetworks subsidiaries are not engaged in contestable electricity services • Distinctly separate 42-24 branding has been developed for use when performing services • Website and social media approval controls are appropriately designed and operated effectively during the 2020-21 regulatory year; and • Marketing personnel are aware of the different entities and the services they provide. <p>Deloitte noted that within the Ring-Fencing training material provided, it does not cover clause 4.2.3 (a) (ii)</p>	<p>Based on the observations gained by Deloitte:</p> <ul style="list-style-type: none"> • TasNetworks should evolve their awareness training package to included guidance regarding clause 4.2.3 (a) (ii) <p>TasNetworks should administer a targeted ring-fencing training to all branding staff as a part of their onboarding and then revisited this biannually, to ensure they prevent the material risk that TasNetworks breaches clauses 4.2.3 (a) (ii)</p>	No Exception	

No.	Guidance Obligation	Results of Testing	Recommendations	Rating	Material Breach
	iii) must not advertise or promote contestable electricity services provided by a related electricity service provider other than the DNSP itself.				
2	<p>4.3.1 Protection of Confidential Information</p> <p>A DNSP must:</p> <p>a) keep confidential information confidential</p> <p>b) only use confidential information for the purpose for which it was acquired or generated</p>	<p>Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and such communicated these observations to management, with key observations below:</p> <ul style="list-style-type: none"> TasNetworks has at current, policies and procedures governing the appropriate management of confidential information as per the Ring-Fencing Guidelines <p>Deloitte noted that the <i>Distribution Ring-Fencing Information Protocol</i> was last updated in 2018 and has therefore lapsed the annual review control period.</p>	<p>To ensure that TasNetworks continues to remain compliant with the Ring-Fencing Guidelines, TasNetwork's should maintain their review process of the <i>Distribution Ring-Fencing Information Protocol</i> document, to ensure it reflect the current environment and practices in place at TasNetworks.</p>	No Exception	
3	<p>5.7 Waiver Register</p> <p>The register established under clause 5.7(a) must include:</p> <p>i) the description of the conduct to which the waiver or interim waiver applies; and</p> <p>ii) the terms and conditions of the waiver or interim waiver;</p> <p>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.</p>	<p>Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and such communicated these observations to management, with key observations below:</p> <ul style="list-style-type: none"> TasNetworks has maintained its wavier register publicly and it can be accessed via the TasNetworks website TasNetworks did not hold any waivers during the assessable period, and. <p>The format at present does not allow for the wavier register to comply with clause 5.7 (b) as it does not give opportunity for TasNetworks to include the terms and conditions of the wavier or interim wavier</p>	<p>Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and such:</p> <p>TasNetworks should evolve the current format of the register to included details relating to the terms and conditions of a wavier if one is provided by the AER.</p>	No Exception	
4	<p>6.1 Maintaining Compliance</p> <p>A DNSP must establish and maintain appropriate internal procedures to ensure it complies with its obligations under this Guideline.</p>	<p>Based on the testing performed we have not identified any matters of exception against the obligation, with key point(s) below:</p> <ul style="list-style-type: none"> TasNetworks has developed policies, procedures and reporting to ensure that it complies with the obligations under the Guidelines. The ring-fencing training module explains the Guideline obligations in clear terms. 	<p>TasNetworks should uplift their ring-fencing awareness training program to ensure its continued compliance and its employees' ability to detect and report ring-fencing breaches by:</p> <ul style="list-style-type: none"> TasNetworks should administer a biannual Ring-Fencing Guidelines refresher to all employees that are obligated under the guideline to ensure the strength of its detective environment. 	No Exception	

No.	Guidance Obligation	Results of Testing	Recommendations	Rating	Material Breach
		<ul style="list-style-type: none"> On 31 December 2021 all but one member of staff had completed the mandatory ring-fencing training. Deloitte noted that majority employees completed the training several years ago. <p>Deloitte also noted that the awareness training package has not be updated or reviewed since 2019.</p>	TasNetworks should development an internal control to ensure they update and review their training package alongside any updates to the guidelines.		
5	<p>6.3 Compliance Breaches</p> <p>A DNSP must notify the AER in writing within 12 (twelve) business days of becoming aware of a material breach of its obligations under this Guideline.</p>	<p>Based on the testing performed we have not identified matters of exception against the obligation, with key point(s) below:</p> <ul style="list-style-type: none"> Within TasNetworks Incident Management Procedure, TasNetwork’s identifies all reportable obligations owed by TasNetworks to the AER, however, obligations relating to ring-fencing remain absent. <p>TasNetworks <i>Distribution Ring-Fencing Training</i> presentation does not include guidance relating to the important of reporting a breach once an employee becomes aware of one.</p>	<p>TasNetworks has an opportunity to strengthen their compliance environment by further educating their employees regarding their ability and obligation to report breaches and therefore:</p> <ul style="list-style-type: none"> Should include its reportable obligations under the Ring-Fencing Guidelines to their <i>Incident Management Procedure</i>. <p>Should include details and emphasis on the urgency of reporting a Ring-Fencing breach to their training package.</p>	No Exception	

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.

2. Independent Assurance Report to the Directors of Tasmanian Networks Pty Ltd

Opinion

We have undertaken a reasonable assurance engagement on whether Tasmanian Networks Pty Ltd (“TasNetworks”) 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 2020 to 31 December 2021. The Ring-Fencing Compliance Report will accompany our report, for the purpose of reporting to the Australian Energy Regulator (“AER”).

In our opinion, TasNetworks’ 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 2020 to 31 December 2021.

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.

Emphasis of Matter – Cost Allocation Methodology regulatory period assessed

We draw attention to the regulatory period covered under Section 3.2.2 of the ring-fencing guideline within this report being 1 January 2021 to 30 June 2021, which is different to the compliance period of 1 July 2020 to 31 December 2021. Compliance with the Cost Allocation Method for the remaining period from 1 July 2021 – 31 December 2021 will be covered under the RINS for 1 July 2021 to 30 June 2022 regulatory period. The above exemption was confirmed by the AER on 14 April 2022.

Responsibilities of the Management of TasNetworks

Management is 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 achievement of compliance with 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, 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 TasNetworks' 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 2020 to 31 December 2021. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether TasNetworks 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 2020 to 31 December 2021.

An assurance engagement to report on TasNetworks' 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 TasNetworks personnel about controls which are in place to allow TasNetworks to comply with the Obligations.
- On a sample basis, observing the control being performed, and/or inspecting documentation to evidence the design, implementation, and effectiveness of the controls.
- Inquiring with management whether they are compliant with the Obligations and corroborating our inquiry with the results of our procedures.

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 2020 to 31 December 2021 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 TasNetworks 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 TasNetworks, 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 auditor. 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 Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

A handwritten signature in blue ink, appearing to be 'CH', enclosed within a large, loopy blue circle. The signature is written on a light blue horizontal line.

Carl Harris
Partner
Chartered Accountants
29 April 2022, Hobart

3. Detailed Findings

The descriptions of the tests of compliance that were performed, findings relating to the tests of compliance or 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.

Legal Separation	
Guideline Reference	3.1 (a)
Guideline Obligations	A DNSP must be a legal entity.
Testing	<p>Key Control</p> <ul style="list-style-type: none"> TasNetworks registered Australian Business Number (ABN). <p>Test Performed</p> <ul style="list-style-type: none"> We performed a search of the ASIC register for the TasNetworks ABN to verify that TasNetworks is a separate legal entity We inspected the registered ABN as per the ASIC register and compared it to TasNetworks Electricity Supply Industry Distribution Licence; and We inspected invoices of subsidiaries of TasNetworks (“subsidiaries”) and compared the ABN to the ASIC database.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligation, we key point(s) being:</p> <ul style="list-style-type: none"> TasNetworks and its subsidiaries operate on their own individual ABNs.
Recommendation	N/A
Rating	No exceptions.
Legal Separation	
Guideline Reference	3.1 (b)
Guideline Obligations	A DNSP may provide distribution services and transmission services but must not provide other services.
Testing	<p>Test Performed</p> <ul style="list-style-type: none"> We selected a sample of TasNetworks revenue transactions to detect instances of ‘other services’ being provided by the DNSP We reviewed the ‘other services’ which are provided by TasNetworks’ subsidiaries and spoke with lead personnel to understand their operations.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligation, with key point(s) being:</p> <ul style="list-style-type: none"> TasNetworks subsidiaries are not engaged in contestable electricity services such as: electricity retail services, unregulated electricity infrastructure or private networks, customer-side generation solutions such as solar and batteries or energy consultancy services TasNetworks does not provided other services beyond corporate services to its affiliated legal entities 42-24 became operational on 1 July 2018 and provides telecommunications and digital services Marinus Link became operational on 20 May 2019 and offer no distribution at this time; and Large Scale Renewables was registered on 23 November 2018 and is currently not operational.
Recommendation	N/A
Rating	No exceptions.

Separate Accounts	
Guideline Reference	3.2.1 (a)
Guideline Obligations	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 subsidiaries.
Testing	<p>Key Control</p> <ul style="list-style-type: none"> • SAP accounting system • Separate General Ledger Accounts for each entity. <p>Test Performed</p> <ul style="list-style-type: none"> • We inspected TasNetworks policies regarding maintaining separate accounts; and • We have obtained a list of transactions and account structure within SAP and inspected the general ledger accounts to check that separate general ledger accounts for recording transactions between TasNetworks and its subsidiaries are established.
Observations	Based on the testing performed we have not identified any matters of exception against the obligation, with key point(s) being: <ul style="list-style-type: none"> • TasNetworks has configured their accounting software SAP to ensure legal and financial separation between its accounts and its subsidies, with each entity having they're its own ledger within SAP to record all transactions • TasNetworks has established multiple levels of transactional classifications specifically designed to disaggregate transactions from one another, which has been designed with the intent to classify work for regulatory reporting; and • TasNetworks has established several intercompany general ledger accounts to ensure financial accuracy and completeness of transactional recording and reporting.
Recommendation	N/A
Rating	No exceptions
Cost Allocation and Attribution	
Guideline Reference	3.2.2 (a), (b)
Guideline Obligations	A DNSP must allocate or attribute costs to distribution services: <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 the allocation and attribution of costs between distribution services and non-distribution services; and - and must not allocate or attribute other costs to the distribution services it provides.
Testing	<p>Key Control</p> <ul style="list-style-type: none"> • Cost Allocation Methodology ("CAM") approved by the AER • Cost Allocation Calculation • Causal Allocation Drivers • Quarterly Activity Based Costing (ABC) Surveys; and • Annual Independent Regulatory Financial Auditing of Regulatory Information Notices (RIN). <p>Test Performed</p> <ul style="list-style-type: none"> • We performed a walkthrough of the CAM process to confirm that it addresses the allocation of costs between TasNetworks and its subsidiaries, and examined the SAP accounting system to ensure it has been configured to apply the CAM principles • We re-performed a sample of the cost allocation calculation and checked that they were consistent with the AER approved CAM; and • We inspected the 30 June 2021 annual independent regulatory report to ensure it included a conclusion on the compliance with the allocation of the CAM, and we inspected the 30 June 2021 financial audit reporting to ensure there were no management letter points relating to the CAM.
Observations	Based on the testing performed we have not identified any matters of exception against the obligation, with key point(s) being:

	<ul style="list-style-type: none"> TasNetworks is currently applying the AER approved CAM, to the allocation and attribution of cost between distribution services and non-distribution services TasNetworks' accounting system SAP has been configured to apply the CAM principles; and Confirmed that the RIN, which includes records of the cost allocation and attribute cost across distribution and non-distribution services within SAP, was audited by the Tasmanian Audit office on an annual basis and sighted that no errors were detected during the audit. Compliance with the Cost Allocation Methodology is assessed every regulatory period as part of the AER Regulatory Information Notices (RINs). This was most recently conducted for 1 July 2020 - 30 June 2021 regulatory period with our conclusion submitted to AER in our report dated 23 November 2021. VPN communicated to the AER through an email dated 14 April 2022 highlighting that Section 3.2.2 of the ring-fencing guideline will cover the period from 1 January 2021 -30 June 2021 reported through the RINs submission. The compliance with the CAM for the remaining period from 1 July 2021 – 31 December 2021 will be covered under the RINS for 1 July 2021 to 30 June 2022 regulatory period. The above exemption was confirmed by the AER on 14 April 2022. Our procedures on the CAM per the purpose of attesting compliance with the guideline therefore is limited to the period 1 January 2021 – 30 June 2021.
Recommendation	N/A
Rating	No exceptions
Cost Allocation and Attribution	
Guideline Reference	3.2.2 (c)
Guideline Obligations	A DNSP must establish, maintain, and keep records that demonstrate how it meets cost allocation and attribution obligations.
Testing	<p>Key Control</p> <ul style="list-style-type: none"> CAM approved by the AER Cost Allocation Calculation Annual Audit of Regulatory Financial Statements; and Regulatory Information Notices (RIN). <p>Test Performed</p> <ul style="list-style-type: none"> We obtained and examined TasNetworks cost allocation process and calculation is consistent with the AER approved CAM.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligation, we key point(s) being:</p> <ul style="list-style-type: none"> TasNetworks maintains cost allocation calculations that are consistent with the AER approved CAM. These demonstrate how TasNetworks meets its cost allocation and attribution obligations. Compliance with the Cost Allocation Methodology is assessed every regulatory period as part of the AER Regulatory Information Notices (RINs). This was most recently conducted for 1 July 2020 - 30 June 2021 regulatory period with our conclusion submitted to AER in our report dated 23 November 2021. VPN communicated to the AER through an email dated 14 April 2022 highlighting that Section 3.2.2 of the ring-fencing guideline will cover the period from 1 January 2021 -30 June 2021 reported through the RINs submission. The compliance with the CAM for the remaining period from 1 July 2021 – 31 December 2021 will be covered under the RINS for 1 July 2021 to 30 June 2022 regulatory period. The above exemption was confirmed by the AER on 14 April 2022. Our procedures on the CAM per the purpose of attesting compliance with the guideline therefore is limited to the period 1 January 2021 – 30 June 2021.
Recommendation	N/A
Rating	No Exception
Obligation not to Discriminate	
Guideline Reference	4.1(b)
Guideline Obligations	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>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>
Testing	<p>Key Control</p> <ul style="list-style-type: none"> N/A as 42-24 and other TasNetworks subsidiaries do not engage in contestable electricity services. Mandatory Ring-Fencing Awareness Training <p>Test Performed</p> <ul style="list-style-type: none"> Confirmed the factual accuracy of the assertion that subsidiaries do not engage in contestable electricity services Inspected training material to ensure staff are educated in the guidelines; and Examined financial reports of subsidiaries to ensure no contestable electricity revenue is recorded.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and as such communicated these observations to management, with key observations below:</p> <ul style="list-style-type: none"> Deloitte confirmed the factual accuracy of the assertion that subsidiaries do not engage in contestable electricity services by meeting with the Manager of Operation of 42-24 and the Chief Financial Officer of Marinus Link. TasNetworks mandatory ring-fencing awareness training does contain the obligation to not discriminate.
Recommendation	<ul style="list-style-type: none"> TasNetworks should evolve their awareness training package to included guidance regarding clause 4.2.3 (a) (ii).
Rating	No Exceptions
Offices, Staff, Branding and Promotions	
Guideline Reference	4.2.1(a)
Guideline Obligations	A DNSP must use offices that are separate from any offices from which a related electricity service provider provides contestable electricity services
Testing	<p>Key Control</p> <ul style="list-style-type: none"> Separate offices are maintained and utilised by TasNetworks and its subsidiaries. <p>Test Performed</p> <ul style="list-style-type: none"> We performed a search of the TasNetworks, 42-24 and Marinus Link business addresses and visited each entity's offices to confirm this fact.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligation, we key point(s) being:</p> <ul style="list-style-type: none"> TasNetworks subsidiaries are not engaged in contestable electricity services such as: electricity retail services, unregulated electricity infrastructure or private networks, customer-side generation solutions such as solar and batteries or energy consultancy services TasNetworks and 42-24 offices are physical separated where 42-24 provides their services; and Marinus Link does operate at the same address as TasNetworks, however security access, in the form of key cards have been deployed to separate the operational environments.
Recommendation	N/A
Rating	No Exception
Staff Sharing	
Guideline Reference	4.2.2 (a)
Guideline Obligations	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 electricity service provider.
Testing	Key Control

	<ul style="list-style-type: none"> TasNetworks subsidiaries are not engaged in contestable electricity services; and Refer 4.1(b) above. <p>Test Performed</p> <ul style="list-style-type: none"> Refer 4.1(b) above.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligation, we key point(s) being:</p> <ul style="list-style-type: none"> TasNetworks subsidiaries are not engaged in contestable electricity services such as: electricity retail services, unregulated electricity infrastructure or private networks, customer-side generation solutions such as solar and batteries or energy consultancy services.
Recommendation	N/A
Rating	No Exception
Branding and Cross-promotion	
Guideline Reference	4.2.3(a)
Guideline Obligations	<p>A DNSP:</p> <ul style="list-style-type: none"> iv) 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 v) 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 vi) must not advertise or promote contestable electricity services provided by a related electricity service provider other than the DNSP itself.
Testing	<p>Key Control</p> <ul style="list-style-type: none"> TasNetworks subsidiaries are not engaged in contestable electricity services TasNetworks Marketing Guidelines Social media and website approval processes for approved branding uses; and Marketing personnel are aware of the different entities and their approved business activities. <p>Test Performed</p> <ul style="list-style-type: none"> Examined TasNetworks policies relating to branding and cross promotion Examined Ring-Fencing training material delivered to key personnel identified as operating in area of risk Inspected contracts related to contestable electricity services and ensured they contained TasNetworks branding only Examined social media and website approval processes for approved branding uses; and Performed enquiries into promotion activity with marketing personnel such as the Leader of Corporate Social Responsibility.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and such communicated these observations to management, with key observations below:</p> <ul style="list-style-type: none"> TasNetworks subsidiaries are not engaged in contestable electricity services Distinctly separate 42-24 branding has been developed for use when performing services Website and social media approval controls are appropriately designed and operated effectively during the 2020-21 regulatory year Marketing personnel are aware of the different entities and the services they provide; and Deloitte noted that within the Ring-Fencing training material provided, it does not cover clause 4.2.3 (a) (ii).
Recommendation	Based on the observations gained by Deloitte:

	<ul style="list-style-type: none"> TasNetworks should evolve their awareness training package to included guidance regarding clause 4.2.3 (a) (ii); and TasNetworks should administer a targeted ring-fencing training to all branding staff as a part of their onboarding and then revisited this biannually, to ensure they prevent the material risk that TasNetworks breaches clauses 4.2.3 (a) (ii).
Rating	No exception
Office and Staff Registers	
Guideline Reference	4.2.4 (a), (b)
Guideline Obligations	<p>(a) A DNSP must establish, maintain, and keep a register that identifies:</p> <p>(i) The offices to which it has not applied clause 4.2.1(a) by reason of clauses 4.2.1(b)i. or 4.2.1(b)iii</p> <p>(ii) The staff positions (including a description of the roles, functions, and duties) of those staff positions to which it has not applied clause 4.2.2(a) by reason of clauses 4.2.2(b)i.e., 4.2.2(b)i.b., 4.2.2(b)iii. or 4.2.2(d); and</p> <p>(iii) The staff positions referred to in clause 4.2.4(a)ii. which are held, or have been held within the previous three months, by a member of staff whose access to electricity information ceased upon, or in the 12 months prior to, commencing in that position, and the dates on which that member of staff commenced to hold and (if applicable) ceased to hold that position.</p> <p>(b) No later than 15 January, 15 April, 15 July, and 15 October each year, a DNSP must publish, on its website, an updated version of each of the registers referred to in clause 4.2.4(a). The DNSP must ensure that the information published in each updated version is current to the end of the calendar month that is immediately prior to the required publication date for that updated version under this clause 4.2.4(b).</p>
Testing	<p>Key Control</p> <ul style="list-style-type: none"> Office and staff registers Calendar of Reporting Requirements; and Service Level Agreement between TasNetworks and 42-24. <p>Test Performed</p> <ul style="list-style-type: none"> We inspected the office and staff register that is publicly available on the TasNetworks website We note that this requirement does not apply to TasNetworks as its subsidiaries do not provide contestable electricity services; and We observed that TasNetworks' reporting calendar included Office and Staff registers publish dates.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligations:</p> <ul style="list-style-type: none"> Currently TasNetworks does not have any offices or staff to which must comply to this clause The office and staff registers are current and publicly available on TasNetworks' website TasNetworks has incorporated publishing dates relating to the office and staff registers to their compliance calendar; and TasNetworks currently undertakes corporate services for its subsidiaries which are governed by current service level agreements.
Recommendation	N/A
Rating	No Exception
Protection of Confidential Information	
Guideline Reference	4.3.1 (a) (b)
Guideline Obligations	<p>A DNSP must:</p> <p>(a) keep confidential information confidential</p> <p>(b) only use confidential information for the purpose for which it was acquired or generated</p>
Testing	Key Control

	<ul style="list-style-type: none"> Information Classification and Handling Procedures and Protocols IT access approval IT access review Information Management Policy and Procedures; and Dynamic Security Permission Groups. <p>Test Performed</p> <ul style="list-style-type: none"> We examined the TasNetworks Policies regarding the protection of confidential information We inspected the customer complaints register for evidence of customer complaints that indicate the disclosure of confidential information We reviewed the ring-fencing training materials ensuring they addressed confidentiality obligations We observed the design and function of IT access review controls; and We observed the design and function of IT access approval controls.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and such communicated these observations to management, with key observations below:</p> <ul style="list-style-type: none"> TasNetworks has at current, policies and procedures governing the appropriate management of confidential information as per the Ring-Fencing Guidelines; and Deloitte noted that the <i>Distribution Ring-Fencing Information Protocol</i> was last updated in 2018 and has therefore lapsed the annual reviewal control period.
Recommendation	To ensure that TasNetworks continues to remain compliant with the Ring-Fencing Guidelines, TasNetwork's should maintain their reviewal process of the <i>Distribution Ring-Fencing Information Protocol</i> document, to ensure it reflect the current environment and practices in place at TasNetworks.
Rating	No Exception
Disclosure of Information	
Guideline Reference	4.3.2 (a)-(h)
Guideline Obligations	<p>A DNSP must not disclose confidential information to any person, including a related electricity service provider, unless:</p> <ol style="list-style-type: none"> the DNSP has first obtained the explicit informed consent of the relevant customer, or prospective customer, to whom the ring-fenced information relates; the disclosure is required by, or for the purpose of complying with any law; 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); the information has been requested by or on behalf of a customer, or potential customer, of another legal entity, 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; the disclosure is solely for the purpose of providing assistance to the extent necessary to respond to an event (such as an emergency) that is beyond a Network Service Provider's reasonable control the disclosure is solely for the purposes of research by a legal entity other than a related electricity service provider of the DNSP; where another DNSP is an affiliated entity of the DNSP, the disclosure is to the part of that other DNSP that provides that other DNSP's direct control services; a related electricity service provider of the DNSP has requested the disclosure and the DNSP complies with clause 4.3.3 in relation to that confidential information .
Testing	<p>Key Control</p> <ul style="list-style-type: none"> Information Classification and Handling and Management Directive TasNetworks Ring-Fencing Information Sharing Protocol Information Sharing Deed Poll TasNetworks Information Register Application Form; and Information Register.

	<p>Test Performed</p> <ul style="list-style-type: none"> We examined TasNetworks policies in relation to the disclosure of information We performed inquiries to determine whether TasNetworks has disclosed any confidential information in the period; and We inspected the customer queries and complaints register for evidence of customer complaints that indicate the disclosure of confidential information.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligations, with key points(s) below:</p> <ul style="list-style-type: none"> TasNetworks has developed policies and procedures designed to ensure that confidential information is only disclosed where permitted under the Guidelines; and According to the Information register, TasNetworks has not disclosed confidential information in the period.
Recommendation	N/A
Rating	No Exception
Information Register	
Guideline Reference	4.3.4 (a) - (c)
Guideline Obligations	<p>(a) A DNSP must establish, maintain, and keep a register of all:</p> <ul style="list-style-type: none"> i. related electricity service providers; and ii. other legal entities who provide contestable electricity services but who are not affiliates of the DNSP. <p>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> <ul style="list-style-type: none"> i. identify the kind of information requested by the legal entity; and ii. describe the kind of information requested by the legal entity in sufficient detail to enable other legal entities to make an informed decision about whether to request that kind of information from the DNSP. <p>(c) A legal entity may request that the DNSP include it on the information register in relation to some or all 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>
Testing	<p>Key Control</p> <ul style="list-style-type: none"> Information Register <p>Test Performed</p> <ul style="list-style-type: none"> We observed that the information register is publicly available on TasNetworks website; and We confirmed that there were no disclosures of confidential information in the period by reviewing the results of the Information Sharing Web Form.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligations, with key points(s) below:</p> <ul style="list-style-type: none"> TasNetworks has established an information register that is publicly available on the TasNetworks website; and TasNetworks has process in place to maintain the information register.
Recommendation	N/A
Rating	No Exception.
Conduct of Service Providers	
Guideline Reference	4.4.1 (a)
Guideline Obligations	<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 the brands of the DNSP;</p> <p>as if the service provider was the DNSP.</p>
Testing	<p>Key Control</p> <ul style="list-style-type: none"> TasNetworks Standard Terms and Conditions; and TasNetworks contract template. <p>Test Performed</p> <ul style="list-style-type: none"> We reviewed TasNetworks Standard Terms and Conditions and checked that it requires service providers to comply with clauses 4.1, 4.2.1, 4.2.2, 4.3.2 and 4.2.3 of the Guideline We selected a sample of suppliers with new contracts entered in the period and confirmed that the Standard Terms and Conditions attached to the contract contained the requirement to comply with clauses 4.1, 4.2.1, 4.2.2, 4.3.2 and 4.2.3 of the Guideline; and We noted the TasNetworks contract template clearly defined all ring-fencing obligations for new or varied agreements.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligation, with key point(s) below:</p> <ul style="list-style-type: none"> TasNetworks standard terms and conditions requires service providers to comply with clauses 4.1, 4.2.1, 4.2.2, 4.3.2 and 4.2.3 of the Guideline.
Recommendation	N/A
Rating	No Exception.
Conduct of Service Providers	
Guideline Reference	4.4.1 (b)
Guideline Obligations	<p>A DNSP:</p> <p>(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 be contrary to the DNSP's obligations.</p>
Testing	<p>Key Control</p> <ul style="list-style-type: none"> TasNetworks Standard Terms and Conditions; and TasNetworks contract template. <p>Test Performed</p> <ul style="list-style-type: none"> We reviewed the TasNetworks Standard Terms and Conditions and contract template and checked that they do not directly or indirectly, encourage or incentivise service providers to engage in conduct, which, if the TasNetworks engaged in the conduct itself, would be contrary to the DNSP's obligations; and We selected a sample of suppliers with new contracts entered, in the period and confirmed that the current Standard Terms and Conditions were attached.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and such communicated these observations to management, with key observations below:</p> <ul style="list-style-type: none"> TasNetworks standard terms and conditions requires service providers to comply with clauses 4.1, 4.2.1, 4.2.2, 4.3.2 & 4.2.3 of the Ring-Fencing Guidelines; and Deloitte reviewed 5 newly entered contracts to ensure the terms and conditions contained clauses 4.1, 4.2.1, 4.2.2, 4.3.2 & 4.2.3 of the Ring-Fencing Guidelines.
Recommendation	N/A
Rating	No Exceptions.
Waiver Register	
Guideline Reference	5.7 (a)

Guideline Obligations	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
Testing	<p>Key Control</p> <ul style="list-style-type: none"> Waiver register <p>Test Performed</p> <ul style="list-style-type: none"> We observed that the waiver register is publicly available on TasNetworks website.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and such communicated these observations to management, with key observations below:</p> <ul style="list-style-type: none"> TasNetworks has maintained its wavier register publicly and it can be accessed via the TasNetworks website TasNetworks did not hold any waivers during the assessable period, and The format at present does not allow for the wavier register to comply with clause 5.7 (b) as it does not give opportunity for TasNetworks to include the terms and conditions of the wavier or interim wavier.
Recommendation	Please refer to 5.7 (b)
Rating	No exceptions.
Waiver Register	
Guideline Reference	5.7 (b)
Guideline Obligations	<p>The register established under clause 5.7(a) must include:</p> <ol style="list-style-type: none"> the description of the conduct to which the waiver or interim waiver applies; and 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.
Testing	<p>Key Control</p> <ul style="list-style-type: none"> Waiver register. <p>Test Performed</p> <ul style="list-style-type: none"> We selected samples to test the details contained on the waiver register against the requirements of the Guideline.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and such communicated these observations to management, with key observations below:</p> <ul style="list-style-type: none"> TasNetworks has maintained its wavier register publicly and it can be accessed via the TasNetworks website TasNetworks did not hold any waivers during the assessable period, and The format at present does not allow for the wavier register to comply with clause 5.7 (b) as it does not give opportunity for TasNetworks to include the terms and conditions of the wavier or interim wavier.
Recommendation	<p>Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and such:</p> <ul style="list-style-type: none"> TasNetworks should evolve the current format of the register to included details relating to the terms and conditions of a wavier if one is provided by the AER.
Rating	No exception
Maintaining Compliance	
Guideline Reference	6.1
Guideline Obligations	A DNSP must establish and maintain appropriate internal procedures to ensure it complies with its obligations under this Guideline.

Testing	<p>Discussions held with:</p> <ul style="list-style-type: none"> • Network Reform and Regulatory Compliance Team Leader <p>Key Control</p> <ul style="list-style-type: none"> • Dedicated Regulatory Team • Ring-Fencing Training • Compliance Framework; and • Regulatory Reporting Calendar. <p>Information Obtained</p> <ul style="list-style-type: none"> • Regulation Ring-Fencing Compliance Procedure • Ring-Fencing Training module and completion report; and • Departmental Compliance Reports. <p>Test Performed</p> <ul style="list-style-type: none"> • We inspected the Regulation Ring-Fencing Compliance Procedure • We inspected the responses to the Regulation Ring-Fencing Internal Compliance Questionnaire • We inspected the online ring-fencing training module for evidence that the ring-fencing obligations are explained in clear terms; and • We obtained the training report indicating the employees who completed the training and the overall rate of completion. • We inspected Departmental compliance reports.
Observations	<p>Based on the testing performed we have not identified any matters of exception against the obligation, with key point(s) below:</p> <ul style="list-style-type: none"> • TasNetworks has developed policies, procedures and reporting to ensure that it complies with the obligations under the Guidelines • The ring-fencing training module explains the Guideline obligations in clear terms • On 31 December 2021 all but one member of staff had completed the mandatory ring-fencing training • Deloitte noted that majority employees completed the training several years ago • Deloitte also noted that the awareness training package has not be updated or reviewed since 2019; and • As a result of the above, we reviewed staff turnover rates to ensure they were at or below industry standard. It was noted they were below and as such we raise a recommendation only.
Recommendation	<p>TasNetworks should uplift their ring-fencing awareness training program to ensure its continued compliance and its employees' ability to detect and report ring-fencing breaches by:</p> <ul style="list-style-type: none"> • TasNetworks should administer a biannual Ring-Fencing Guidelines refresher to all employees that are obligated under the guideline to ensure the strength of its detective environment; and • TasNetworks should development an internal control to ensure they update and review their training package alongside any updates to the guidelines.
Rating	No exceptions.
Annual Compliance Report	
Guideline Reference	6.2.1 (a), (b)
Guideline Obligations	<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

	iii. all other services provided by the DNSP in accordance with clause 3.1; and iv. the purpose of all transactions between the DNSP and an affiliated entity.
Testing	Key Control <ul style="list-style-type: none"> Ring-fencing compliance report Test Performed <ul style="list-style-type: none"> We reviewed the final 2020-21 ring-fencing compliance report against the requirements of the AER Electricity Distribution Ring-Fencing Guideline – Compliance reporting best practice manual (version 2).
Observations	Based on the testing performed we have not identified any matters of exception against the obligation, with key point(s) below: <ul style="list-style-type: none"> TasNetworks has prepared a compliance report that is consistent with the requirements of the AER Electricity Distribution Ring-Fencing Guideline –Compliance reporting best practice manual. The compliance report is accompanied by an assessment of compliance by a suitably qualified independent authority.
Recommendation	N/A
Rating	No Exception

Annual Compliance Report	
Guideline Reference	6.2.1 (c)
Guideline Obligations	The annual compliance report must be accompanied by an assessment of compliance by a suitably qualified independent authority.
Testing	Key Control <ul style="list-style-type: none"> Ring-fencing compliance report Deloitte has been engaged as the independent authority to assess TasNetworks compliance with the Guideline. Test Performed <ul style="list-style-type: none"> We reviewed the draft annual ring-fencing compliance report for evidence that it is accompanied by an assessment of compliance by a suitably qualified independent authority.
Observations	Based on the testing performed we have not identified any matters of exception against the obligation, with key point(s) below: <ul style="list-style-type: none"> TasNetworks has prepared a compliance report that is consistent with the requirements of the AER Electricity Distribution Ring-Fencing Guideline –Compliance reporting best practice manual; and The compliance report is accompanied by an assessment of compliance by a suitably qualified independent authority.
Recommendation	N/A
Rating	No Exception
Compliance Breaches	
Guideline Reference	6.3
Guideline Obligations	A DNSP must notify the AER in writing within 12 (twelve) business days of becoming aware of a material breach of its obligations under this Guideline.
Testing	Key Control <ul style="list-style-type: none"> Incident Management Procedure

	<ul style="list-style-type: none"> • Ring-fencing training module <p>Test Performed</p> <ul style="list-style-type: none"> • We inspected the Incident Management Procedure • We selected a sample of customer complaints and queries to investigate for instances of non-compliance with the Guideline • We reviewed the ring-fencing training module for evidence that employees are informed of the breach reporting process; and • We obtained the training report indicating the employees who completed the training and the overall rate of completion.
Observations	<p>Based on the testing performed we have not identified matters of exception against the obligation, with key point(s) below:</p> <ul style="list-style-type: none"> • Within TasNetworks Incident Management Procedure, TasNetworks identifies all reportable obligations owed by TasNetworks to the AER, however, obligations relating to ring-fencing remain absent; and • TasNetworks <i>Distribution Ring-Fencing Training</i> presentation does not include guidance relating to the importance of reporting a breach once an employee becomes aware of one.
Recommendation	<p>TasNetworks has an opportunity to strengthen their compliance environment by further educating their employees regarding their ability and obligation to report breaches and therefore:</p> <ul style="list-style-type: none"> • Should include its reportable obligations under the Ring-Fencing Guidelines to their <i>Incident Management Procedure</i>; and • Should include details and emphasis on the urgency of reporting a Ring-Fencing breach to their training package.
Rating	No Exception

Management Response(s)

The following table provides management responses against each identified non-material breach noted above (managements responses are not within the scope of our assurance report).

No.	Ref.	Category	Rating	Recommendation	Response
1	4.1(b)	Obligation not to Discriminate	No Exception	TasNetworks should evolve their awareness training package to included guidance regarding clause 4.2.3 (a) (ii).	Agreed. Training package is currently being reviewed (by Training team) and an additional slide on discrimination will be added. Responsible: Learning Services Due: End of August 2022
2	4.2.3(a)	Branding and Cross-promotion	No Exception	Based on the observations gained by Deloitte: · TasNetworks should evolve their awareness training package to included guidance regarding clause 4.2.3 (a) (ii); and · TasNetworks should administer a targeted ring-fencing training to all branding staff as a part of their onboarding and then revisited this biannually, to ensure they prevent the material risk that TasNetworks breaches clauses 4.2.3 (a) (ii).	See response to 4.1(b). An advanced training session for the Corporate Social Responsibility team has been booked for 5 May 2022. Responsible: Regulations Due: End of May 2022 Management will investigate a way to track and remind people of the need for biannual reminders. This is being reviewed as part of the training package review by Learning Services. Responsible: Learning Services Due: End of August 2022
3	4.3.1(a)(b)	Protection of Confidential Information	No Exception	To ensure that TasNetworks continues to remain compliant with the Ring-Fencing Guidelines, TasNetworks should maintain their reviewal process of the <i>Distribution Ring-Fencing Information Protocol</i> document, to ensure it reflect the current environment and practices in place at TasNetworks.	A review of <i>Distribution Ring-Fencing Information Protocol</i> document will be undertaken by the Regulation Team. Responsible: Regulation Due: End of June 2022
4	5.7(b)	Waiver Register	No Exception	Based on the testing performed we have not identified any matters of exception against the obligations; however, we have identified opportunities for improvement, and such: · TasNetworks should evolve the current format of the register to included details relating to the terms and conditions of a wavier if one is provided by the AER.	Register has been updated. Responsible: Regulation Due: Completed
5	6.1	Maintaining Compliance	No Exception	TasNetworks should uplift their ring-fencing awareness training program to ensure its continued compliance and its employees' ability to detect and report ring-fencing breaches by: · TasNetworks should administer a biannual Ring-Fencing Guidelines refresher to all employees that are obligated under	For Biannual Ring-Fencing training see response to 4.2.3(a). Responsible: Learning Services Due: End of August 2022 The Regulation team routinely monitors for any changes to the AER's Guideline. Any change to the Guideline would trigger a review of training needs. No requirement for further action.

				<p>the guideline to ensure the strength of its detective environment; and</p> <ul style="list-style-type: none"> · TasNetworks should develop an internal control to ensure they update and review their training package alongside any updates to the guidelines. 	<p>Responsible: Regulation Due: not applicable</p>
6	6.3	Compliance Breaches	No Exception	<p>TasNetworks has an opportunity to strengthen their compliance environment by further educating their employees regarding their ability and obligation to report breaches and therefore:</p> <ul style="list-style-type: none"> · Should include its reportable obligations under the Ring-Fencing Guidelines to their <i>Incident Management Procedure</i>; and · Should include details and emphasis on the urgency of reporting a Ring-Fencing breach to their training package. 	<p>The <i>Incident Management Procedure</i> will be reviewed and updated by Compliance. Responsible: Compliance Due: End of June 2022</p> <p>The Training package is currently being reviewed (by Learning Services) and an additional slide on reporting breaches will be added as per response to 4.1(b). Responsible: Learning Services Due: End of August 2022</p>