

**Consultation:** 2019 Review of the audit and review guidelines

**Are you submitting as an individual or on behalf of an organisation?:** Organisation

**Organisational name:** Water Corporation

**Full Name:** Andrew Pascoe

**Email:** [REDACTED]

**Telephone:** [REDACTED]

**Comments:**

1. Footnote 4 states “the commencement date for an audit or review is the date the ERA receives the auditor nomination from the Licensee.” For a water licensee it is the ERA who nominates the auditor. Should this be reworded to say the commenced date is when the ERA selects the auditor?

2. Section 1.5.2, page 4 states the auditor must use the prescribed effectiveness criteria. Footnote 12 contradicts this by stating auditors are not obliged to use these criteria. Rewording or further clarification would be beneficial.

3. Section 3.1, page 13 makes a reference to ASAE 3100, should it be ASAE 3000?

4. Flow chart in Appendix 4 states auditor agrees the audit report with licensee. Should a step be included to state that the auditor agrees report with the ERA and the ERA provides the report to the licensee?

The step in the flow chart states the licensee recommends the auditor. Should this read that the ERA selects the auditor?