



2024 Performance Audit

ELECTRICITY GENERATION LICENCE EGL3

NewGen Power Kwinana Pty Ltd

Audit Report	Authorisation	Name	Position,	Date,
Prepared By		Nicole Davies	Principal Consultant, (GES Pty Ltd)	24/09/2024
Reviewed By (licensee)		Mark Hammond	Power Station Manager	07/10/2024

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GLOSSARY

- AEMO** – Australian Energy Market Operator
- AESCSF** – Australian Energy Sector Cyber Security Framework
- AMS** – Asset Management System
- CMMS** – Computerised Maintenance Management System
- EIMC** – *Electricity Industry Metering Code 2012 (As amended 2018)*
- EIT** - Energy Infrastructure Trust
- ERA** – Economic Regulation Authority
- FMECA** – Failure Mode Effect Criticality Analysis
- GE** – General Electric Power
- GES** – Geographe Environmental Services
- ICG** - Infrastructure Capital Group Limited
- MW** – MegaWatt
- NPK** – NewGen Power Kwinana
- OFI** – Opportunities for Improvement
- O & M** – Operate and Maintain
- OSA** – Operator Services Agreement (Summit Southern Cross Power Pty Ltd)
- SSCP** – Summit Southern Cross Power (Sumitomo subsidiary)
- SWIS** – South West Integrated System
- WPN** – Western Power Networks

This report is prepared by representatives of GES Pty Ltd in relation to the above named client's conformance to the nominated audit standard(s). Audits are undertaken using a sampling process and the report and its recommendations are reflective only of activities and records sighted during this audit process. GES Pty Ltd shall not be liable for loss or damage caused to or actions taken by third parties as a consequence of reliance on the information contained within this report or its accompanying documentation.

1. EXECUTIVE SUMMARY

1.1 Auditors Qualified Opinion

We have undertaken a reasonable assurance engagement on NewGen Power Kwinana Pty Ltd.'s (the Licensee) compliance, in all material respects, with the Electricity Generation Licence (EGL3) (the Licence) and all applicable obligations from the applicable Electricity Compliance Reporting Manuals released from July 2018 (Licence Obligations) (together referred to as the "Licence Conditions") for the period from 1 August 2019 to 31 July 2024. The assurance engagement was undertaken in accordance with the Economic Regulation Authority's (ERA) 2019 Audit and Review Guidelines – Electricity and Gas Licences.

In our opinion, based on the procedures we have performed and the evidence we have obtained, except for the effects of the matters described in Basis for Qualified Opinion, NewGen Power Kwinana Pty Ltd (**NPK**) has complied, in all material respects, with the Licence Conditions for the period from 1 August 2019 to 31 July 2024.

1.2 Basis for Qualified Opinion

During the audit period (1 August 2019 to 31 July 2024), the Licensee demonstrated improvements in compliance with its electricity generation licence, addressing specific issues identified in the 2019 Performance Audit. Corrective actions taken were effective, reflecting increased awareness of legislative obligations and enhanced compliance processes.

However, minor non-compliances related to administrative controls and the absence of an internal audit program were again noted for obligations 105 and 124. These issues had minimal impact on customers and are expected to be resolved as the Licensee's recently implemented compliance system (MYOSH/Viking) matures, particularly following the audit recommendations. Due to control inadequacies, the Licensee did not fully comply with Licence Obligation 124, concerning reporting compliance requirements in 2020 and made a slightly delayed payment due to anomalous circumstances on one of the 25 occasions licence fee payments were due.

The audit provided reasonable assurance that, aside from these exceptions, NewGen Power Kwinana Pty Ltd has complied with its Generation Licence EGL3. All of the corrective actions from the previous audit have been implemented (with one further compliance control recommended for obligation 124), and compliance reports during the audit period were submitted within the required timeframes.

Table 1 Summary of Non-Compliances Performance Audit 2024

REF NO.	LICENCE OBLIGATION ¹	SUMMARY OF ISSUE
105 *	Economic Regulation Authority (Licensing Funding) Regulations 2014 A licensee must pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i>	01/2024: During the audit period, the Licensee paid the prescribed licence fees to the ERA in line with the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i> , except for one late payment in 2021. The Annual Licence charge due before the 22 nd March 2021 was paid on 26 th March 2021 due to anomalous circumstances. The Licensee promptly notified the ERA and processed the payment. Despite this delay, the Licensee's payment processes were reviewed and deemed robust, with no further issues reported.

REF NO.	LICENCE OBLIGATION ¹	SUMMARY OF ISSUE
124 *	<p>Electricity Industry Act 2004 - Licence Condition 4.5.1</p> <p>A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.</p>	<p>02/2024 - During the audit period, the Licensee generally met reporting deadlines, including:</p> <ul style="list-style-type: none"> • Annual Compliance Reports: Submitted on time for 2019-2023. • Standing Charges Data: Submitted on time, except for the late submission in 2018/2019. • Non-Compliance Omitted: One instance of non-compliance (late submission of standing data in 2019) was not included in the 2020 Annual Compliance Report. <p>While the control processes were generally adequate, improvements were needed in internal audit practices to ensure accurate and consistent compliance reporting. The MYOSH/Viking system lacked specific compliance details, such as the reporting of standing data as a compliance action, and there were inconsistencies in how licence obligations were categorised in the "Type" field, leading to reliance on individual knowledge instead of a more standardised approach. Systemic improvements in the MYOSH/Viking system would ensure greater clarity and consistency in compliance management.</p>

¹ The reference number allocated to the licence obligation in the Electricity or Gas Compliance Reporting Manual.

Table 2 Audit Compliant and Control Rating Scales

Performance Audit Compliance & Controls Rating Scales			
Adequacy of Controls Rating		Compliance Rating	
Rating	Description	Rating	Description
A	Adequate controls – no improvement needed	1	Compliant
B	Generally adequate controls – improvement needed	2	Non-Compliant – minor impact on customers or third parties
C	Inadequate controls – significant improvement needed	3	Non-Compliant – moderate impact on customers or third parties
D	No controls evident	4	Non-Compliant – major impact on customers or third parties
NP	Not Performed	NR	Not rated – Determined Not Applicable during the audit period

As required by the Audit Guidelines Section 5.1.6.1, Table 3 lists the number of licence obligations that were given each combination of compliance and controls ratings. The table allows licensees and the ERA to confirm the auditor has rated all relevant licence obligations and provides a simple summary of the licensee's compliance during the audit period.

Table 1 - Compliance and Controls Ratings Summary Table

		COMPLIANCE RATING					
		1	2	3	4	N/R	TOTAL
CONTROLS RATING	A	-	1	-	-	-	1
	B	-	1	-	-	-	1
	C	-	-	-	-	-	0
	D	-	-	-	-	-	0
	N/P	16	-	-	-	19	35
	TOTAL	16	2	0	0	19	37

Note that, in accordance with the Audit Guidelines:

- Obligations assessed as being “not applicable” to NPK’s electricity generation licence activities have not been included within this report.
- A control rating is only provided for those obligations with a Priority 1, 2 or 3 rating, where an obligation is assessed as non-compliant, or where a control improvement opportunity is identified.

1.3 Basis of Audit

This electricity generation licence (**EGL3**) performance audit for NewGen Power Kwinana was conducted to assess the licensee’s compliance with the conditions of its licence. The audit procedures were undertaken in alignment with ISO 31000 Risk Management – Guidelines, APES 110 Code of Ethics, ASAE 3000, ASAE 3100, ASA 315, ASA 500, ASA 530 and ASA750 (refer section 3.5).

This performance audit was conducted by the auditor within a reasonable assurance engagement framework, with the intent of providing an objective and professional compliance assessment.

This Performance Audit report is an accurate representation of the auditor’s findings and opinions.

NewGen Power Kwinana’s Responsibilities for Compliance with the “Licence Conditions”

NewGen Power Kwinana is responsible for:

- a) Compliance with the Licence as evaluated against the conditions within the Licence, for the period 1 August 2019 to 31 July 2024.
- b) Identifying risks that threaten the conditions within the Licence identified above being met.
- c) Identifying suitable compliance requirements as specified by the conditions within the Licence.
- d) Identifying, designing and implementing controls to enable the conditions within the Licence 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, which are fundamentally based on confidentiality, integrity, objectivity, and independence, skills and competence. We applied quality management system controls as defined by ISO 9001 in undertaking this assurance engagement.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on NewGen Power Kwinana's compliance, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 August 2019 to 31 July 2024. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether NewGen Power Kwinana has complied, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 August 2019 to 31 July 2024.

Inherent Limitations

Assurance engagements are subject to inherent limitations, together with the internal control structure, it is possible that misstatement, error or non-compliance with the compliance requirements may occur and not be detected.

A reasonable assurance engagement relating to the current audit period does not indicate compliance for future audit periods.

1.4 Appreciation

The Licensee, NewGen Power Kwinana Pty Ltd, holds Generation Licence (**EGL3**) to operate the Kwinana Power Station (**KPS**).

Asset Overview

The Kwinana Power Station is a 327.8 MW combined-cycle gas-fired power station located in Western Australia's Kwinana industrial estate. EGL3 authorises NPK to generate electricity, ensuring compliance with regulatory standards, and is subject to regular audits and reviews. The power generated is sold under a long-term power purchase agreement with Western Power, supporting the South-West Interconnected System (**SWIS**).

The Kwinana Power Station is owned by Energy Infrastructure Trust (**EIT**), a subsidiary of Infrastructure Capital Group and Summit Southern Cross Partnership (**SSCP**) a subsidiary of Sumitomo Corporation. Infrastructure Capital Group is an Australian infrastructure investment manager focused on utility and energy sectors, including generation, transmission, and distribution. Sumitomo Corporation, based in Tokyo, is involved in various sectors including commodity trading and infrastructure management.

Sumitomo has invested in the Kwinana Project through its wholly owned subsidiary, Summit Southern Cross Power Holdings Pty Ltd (**SSCPH**). Summit Southern Cross Power (**SSCP**) through an Operator Services Agreement (OSA) are responsible for corporate processes including but not limited to IT systems, cyber security, document management, NPK Management Committee and budget approvals.

The Kwinana Power Station, a 327.8 MW combined-cycle gas-fired facility, meets about 10% of Western Australia's electricity demand and supports the SWIS with dispatchable power supply. The station installed plant primarily consists of;

- One Alstom 13E2-MXL 170MW Gas Turbine fired on Natural Gas
- Associated GT Air Inlet and Exhaust Gas structures
- One Heat Recovery Steam Generator (HRSG) complete with Supplementary Gas Firing
- One Alstom 160MW integral IP/LP and HP Steam Turbine
- Natural Gas conditioning and metering station
- Water Treatment Plant
- Associated Balance of Plant required for effective operation

The Main Cooling Water System is Sea Water supplied from the Cooling Water Intake and is located adjacent to NPK at the Synergy Kwinana PS.

Sections 13 of the *Electricity Industry Act 2004* require as a condition of every licence that the licensee must, not less than once in every period of 24 months (or any longer period that the Authority allows) calculated from the grant of the licence, provide the Authority with a performance audit report by an independent expert acceptable to the Authority. Geographe Environmental Services (GES) has been approved by the Authority (ERA Reference: D278612 Dated: 10/7/2024) to undertake the works subject to an audit plan approved by the Authority.

As required by Section 14 of the *Electricity Industry Act 2004*, the Licensee completed an asset management review obligation submitting a report covering the audit period 1 August 2017 to 31 July 2022. The Authority has reviewed this report and subject to actions detailed in the post audit action plan extended the audit period for the next asset management review to 60 months. The next review will cover the period 1 August 2022 to 31 July 2027, with the report due to be provided by 31 October 2027.

This is Licensee's fourth electricity generation licence performance audit to assess the Licensee's level of compliance with its licence conditions. The period for the Performance Audit is 1 August 2019 to 31 July 2024, and the report is due to be submitted to the Authority on or before 31st October 2024.

2. PERFORMANCE AUDIT

The Licensee has issued a consultancy brief to undertake its fourth Performance Audit as required by its Electricity Generation Licence (EGL3). The Performance Audit Report is to be provided to the Economic Regulation Authority (ERA/the Authority) to assess the Licensee's level of compliance with the licence conditions. The Performance Audit was conducted in accordance with the 2019 Audit and Review Guidelines – Electricity and Gas Licences (Audit Guidelines)

2.1 Performance Audit Objectives

The objective of this Performance Audit was to assess the effectiveness of systems and processes developed and implemented by NewGen Power Kwinana to achieve the level of compliance as stipulated by its Electricity Generation Licence EGL3. Our qualified audit opinion provides indication that there were specific areas where the Licensee did not comply with the established criteria and establishes an assessment of the impact of the non-compliance. As such, this performance audit also intends to provide recommendations for corrective action or an assessment of corrective action taken by the Licensee, where necessary.

The Audit Guidelines, section 1.5.1, required that the scope of the audit considered:

- *Process compliance* – the effectiveness of systems and procedures in place throughout the audit period, including the adequacy of internal controls.
- *Outcome compliance* – the actual performance against standards prescribed in the licence throughout the audit period.
- *Output compliance* – the existence of the output from systems and procedures throughout the audit period (specifically, proper records which provide assurance that procedures are consistently followed, and controls are maintained).
- *Integrity of reporting* – the completeness and accuracy of the compliance and performance reports provided to the ERA.
- Compliance with any individual licence conditions – the actual performance against the requirements imposed on the specific licensee by the ERA or specific matters raised by the ERA.

As such, where required, the recommendations made in this performance audit report were directly linked to the specific findings and areas of non-compliance. These recommendations aim to address the root causes of the identified non-compliance issues and to guide the auditee on corrective actions to ensure future compliance and primarily related to enhancing the effectiveness of organisational Control Procedures as well as implementing revised internal compliance processes, such as internal audit.

Opportunities for improvement identified that relate to the Performance Audit findings have been provided directly to the Licensee and have not been included in this document as required by the 2019 Audit and Review Guidelines – Electricity and Gas Licences section 5.1.8.

As required by the Audit Guidelines (refer section 5.3) the licensee must submit a post-audit implementation plan, with the audit report. The PAIP must be a separate document and must be developed by the Licensee.

2.2 Performance Audit Scope

The Performance Audit is an audit of the effectiveness of measures taken by the licensee to meet the performance criteria specified in the Licence (refer Section 13(2) of the *Electricity Industry Act 2004*). Performance criteria are defined within Condition 1 of the Licence as:

- The terms and conditions of the Licence
- Any other relevant matter in connection with the applicable legislation that the ERA determines should be part of the Performance Audit.

There was one version of EGL3 applicable to the audit period (version 5 – 1 July 2018 which is valid until expiry 21 February 2036). There were no areas of special focus prescribed by the ERA in relation NPK's Performance Audit.

As specified in the Electricity Compliance Reporting Manual (February 2023), externally imposed criteria under law or directives, as defined by ASAE3100, for Electricity Generation Licences encompasses the following:

1. the following Legislation:
 - ◆ *Electricity Industry Act 2004*: Licence Conditions and Obligations (Appendix 1 - Section 12)
2. the following Regulations:
 - ◆ *Economic Regulation Authority (Licensing Funding) Regulations 2014*; and
 - ◆ *Electricity Industry (Licence Conditions) Regulations 2005* (Appendix 1 - Section 13)
3. the following Codes:
 - ◆ *Electricity Industry (Metering) Code 2012* (Appendix 1 - Section 15)
4. the following regulatory guidelines and documentation:
 - ◆ 2019 Audit and Review Guidelines: Electricity and Gas Licences (Audit Guidelines)
 - ◆ Electricity Compliance Reporting Manual (refer below for detail of those applicable)
 - ♦ Electricity Compliance Reporting Manual July 2018
 - ♦ Electricity Compliance Reporting Manual June 2020
 - ♦ Electricity Compliance Reporting Manual February 2022
 - ♦ Electricity Compliance Reporting Manual January 2023
 - ♦ Electricity Compliance Reporting Manual February 2023

- ◆ Compliance Enforcement Policy 2016
- ◆ Any relevant regulatory guidance documentation published by the ERA or applicable regulatory authority, such as the Australian Energy Sector Cyber Security Framework (AESCSF)

5. the following enforceable undertakings:

- ◆ 2024 Audit Plan as developed and approved by the ERA.
- ◆ 2019 Performance Audit – EGL3

6. the following internally imposed criteria:

- ◆ Policies
- ◆ Manuals
- ◆ Plans
- ◆ Procedures
- ◆ Systems
- ◆ Work Instructions

A full list of the internally imposed criteria that were established by the and provided to the auditor as part of the document review and throughout the audit process Licensee are referenced in appendix 2. Consideration of internally imposed audit criteria has been referenced in the audit findings against each compliance obligation, refer appendix 1.

2.3 Performance Audit Excluded Conditions

The following Regulations and Codes referenced in the Electricity Compliance Reporting Manual February 2023 do not apply to Generation Licences:

- i. *Electricity Industry (Obligation to Connect) Regulations 2005* (Section 10)
- ii. *Electricity Industry (Customer Contracts) Regulations 2005* (Section 11)
- iii. *Code of Conduct (for the Supply of Electricity to Small Use Customers) 2022* (Section 14)
- iv. *Electricity Industry (Network Quality and Reliability of Supply) Code 2005* (Section 16)

Additionally, there were some Electricity Compliance Reporting Manual obligations for EGL3 that have been excluded from the performance audit scope because they were not applicable to NewGen Power Kwinana during the audit period. Excluded compliance obligations were detailed in the Audit Plan.

Table 2 - Obligations Excluded from the Audit Report

Electricity Compliance Reporting Manual Section	Obligation Reference	Explanation for Generation Obligations Not Applicable to Licensee
13. Electricity licences – Licence conditions and obligations		
Generation Licence, condition 5.2.4	120	Obligation 120 was inapplicable since NewGen Power Kwinana Pty Ltd was not assigned individual performance standards by the ERA during the audit period.
15. Electricity Industry Metering Code – Licence conditions and obligations		
Metering Code, clause 5.16 and 5.18	401, 405	Obligations only applicable to Network Operator. Western Power collects the energy data and has access to its own tariff meters.
Metering Code, clause 5.19(2) and 5.19(3)	407, 408	Obligations only applicable to Network Operator. The connection point is with the Western Power as the network operator.

The Generation Licence compliance elements that were included in the scope of this audit are as defined in Table 7 and are further detailed in Appendix 1.

2.4 Performance Audit Variation to Audit Plan

As required by section 5.1.4 of the Audit and Review Guidelines – 2019, the audit report must describe any deviations from the audit plan. Auditors must also identify any licence obligations that were assessed after the approval of the audit plan by the ERA, as ‘not applicable’. Licence obligations or effectiveness criteria that have been assessed as ‘not applicable’ should not be included in the performance summary or observations section of the report.

There were no variations to Audit Plan as approved for EGL3.

2.5 Performance Audit Methodology

As required by the Audit Guidelines (refer section 5.1.2), this audit report must describe the methodology used to execute the audit plan. As such, the performance audit methodology, subject to the variations detailed in section (2.4), is detailed below:

- Document Review and Control Procedures Assessment:** We conducted a comprehensive review of control procedures and assessed the control environment. In cases where the Licensee's controls underwent changes or revisions during the audit period, we examined both the former and current controls.
- Site Visit:** The site audit took place at NewGen Kwinana's offices on 29 August 2024. We evaluated various systems implemented by the Licensee to support its electricity generation

operations. There were also follow up telephone discussions and emails in relation the performance audit scope.

3. **Audit Procedures and Evidence:** Audit procedures and evidence collection were specified in the Audit Plan and aligned with the assigned Audit Priority for Licensee obligations. The Audit Priority, the non-compliance and the strength of the Licensee's control environment, (refer Table 5), guided the nature and extent of the applied audit procedures. Professional judgment was exercised to determine the sufficiency of audit evidence. In instances where control environment adequacy was identified as an issue, detailed audit procedures, including increased sampling and process re-evaluation, were performed to assess compliance levels.

Table 3 – Fieldwork, Control Categories and Descriptions

Controls	Description of Controls
Control Environment	The licensee's management philosophy and operating style, organisational structure, assignment of authority and responsibilities, the use of internal audit, the use of information technology, training and the skills and experience of the relevant staff members.
Information System	The suitability of the licensee's information systems to record the information needed to comply with the licence, accuracy of data, security of data and documentation describing the information system.
Control Procedures	The presence of systems and procedures to monitor compliance with the licence and to detect or prevent instances of non-compliance or under-performance.
Compliance Attitude	The action taken by the licensee in response to any previous audit or review recommendations, and an assessment of the licensee's attitude towards compliance.
Outcome Compliance	The actual performance against standards prescribed in the licence throughout the audit or review period.

4. **Audit Methodology Standards and Guidelines:** The Performance Audit was conducted following principles of ISO 9001, ISO 31000 Risk Management Guidelines, APES 110 Code of Ethics, and the following Standards on Assurance Engagement by the Auditing and Assurance Standards Board:
 - ASAE 3000 - Assurance Engagements Other than Audits or Reviews of Historical Financial Information
 - ASAE 3100 - Compliance Engagements
 - Auditing Standard ASA 315 - Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment
 - Auditing Standard ASA 500 - Audit Evidence
 - Auditing Standard ASA 530 - Audit Sampling
 - Auditing Standard ASA 705 – Modifications to the Opinion in the Independent Auditors Report
5. **Assessment of Previous Recommendations:** We assessed recommendations from prior audits, considering resolutions during the current audit or review period and unresolved issues at the audit's conclusion.

6. **Timely Compliance:** We evaluated Licensee obligations requiring timely completion of activities, such as responding to customer complaints or providing annual compliance and performance reports to the ERA.
7. **Inadequacies Disclosure:** Identified control inadequacies have been disclosed in the observations section of the report.
8. **Control Ratings:** Control environment and control procedures were rated only for the following:
 - Audit priority of 1, 2, or 3 (as assigned)
 - Non-compliant Licensee obligations (compliance rating of 2, 3, or 4).
9. **Opportunities for improvement:** Any recommendations for licence obligations, that received a rating other than those in the point 8 above were directly provided to the licensee.
10. **Assistance from the Licensee:** The Licensee provided necessary assistance, including access to facilities and business premises, materials, information sources, and relevant personnel as required by Section 4.1 of the Audit Guidelines (2019). The performance audit was conducted by Nicole Davies and required a total of 50 hours of her time.

Table 4 - List of Personnel Who Participated in the Performance Audit

No.	Name	Company	Position Description
1	Mark Hammond	NewGen Power Kwinana	Station Manager
2	Kris Roots	NewGen Power Kwinana	Operations Manager
3	Ralph Lochbuehler	NewGen Power Kwinana	Engineering Manager
4	Dan Gitsham	NewGen Power Kwinana	Technical Services Manager
6	James Hyland	Summit Southern Cross Power	General Manager Finance & Accounting
7	Phil Rosati	Summit Southern Cross Power	Cyber & Infrastructure Manager

2.6 Performance Audit Summary of Findings

Table 7 Performance Audit Compliance Summary

Ref No*	Generation Licence Obligations	Audit Priority	Controls Rating**				NP	Compliance Rating				NR
			A	B	C	D		1	2	3	4	
12. ELECTRICITY INDUSTRY ACT – LICENCE CONDITIONS AND OBLIGATIONS												
101	Electricity Industry Act, section 13(1)	4					NP	1				
102	Electricity Industry Act, section 14(1)(a)	4					NP	1				
103	Electricity Industry Act, section 14(1)(b)	4					NP					NR
104 ^Δ	Electricity Industry Act, section 14(1)(c)	4					NP	1				
105 *	Economic Reg Authority (Licensing Funding) Regs 2014	4	A						2			
106	Electricity Industry Act, section 31(3)	5					NP	1				
107	Electricity Industry Act, section 41(6)	4					NP	1				
13. ELECTRICITY LICENCES – LICENCE CONDITIONS AND OBLIGATIONS												
119	Generation Licence, condition 4.3.1	4					NP	1				
121	Generation Licence, condition 5.3.2	4					NP	1				
122	Generation Licence, condition 5.1.5	4					NP	1				
123	Generation Licence, condition 4.4.1	4					NP	1				
124 *	Generation Licence, condition 4.5.1	4		B					2			
125	Generation Licence, condition 3.8.1 and 3.8.2	4					NP	1				
126	Generation Licence, condition 3.7.1.1	4					NP	1				
15 ELECTRICITY INDUSTRY METERING CODE 2012 – LICENCE CONDITIONS AND OBLIGATIONS												
324	Electricity Industry Metering Code, CI 3.3B	4					NP					NR
339	Electricity Industry Metering Code, CI 3.11(3)	4					NP					NR
371	Electricity Industry Metering Code, CI 4.4(1)	5					NP					NR
372	Electricity Industry Metering Code, CI 4.5(1)	5					NP					NR
373	Electricity Industry Metering Code, CI 4.5(2)	4					NP					NR
388	Electricity Industry Metering Code, CI 5.4(2)	4					NP					NR
402	Electricity Industry Metering Code, CI 5.17(1)	4					NP					NR
406	Electricity Industry Metering Code, CI 5.19(1)	5					NP					NR
410	Electricity Industry Metering Code, CI 5.19(6)	5					NP	1				
416	Electricity Industry Metering Code, CI 5.21(5)	4					NP					NR
417	Electricity Industry Metering Code, CI 5.21(6)	4					NP					NR
435	Electricity Industry Metering Code, CI 5.27	4					NP					NR
448	Electricity Industry Metering Code, CI 6.1(2)	4					NP	1				
451	Electricity Industry Metering Code, CI 7.2(1)	5					NP	1				
453	Electricity Industry Metering Code, CI 7.2(4)	4					NP					NR
454	Electricity Industry Metering Code, CI 7.2(5)	4					NP					NR
455	Electricity Industry Metering Code, CI 7.5	4					NP	1				

Ref No*	Generation Licence Obligations	Audit Priority	Controls Rating**				NP	Compliance Rating				
			A	B	C	D		1	2	3	4	NR
456	Electricity Industry Metering Code, CI 7.6(1)	4					NP	1				
457	Electricity Industry Metering Code, CI 8.1(1)	5					NP					NR
458	Electricity Industry Metering Code, CI 8.1(2)	5					NP					NR
459	Electricity Industry Metering Code, CI 8.1(3)	5					NP					NR
460 ^Δ	Electricity Industry Metering Code, CI 8.1(4)	4					NP					NR
461	Electricity Industry Metering Code, CI 8.3(2)	5					NP					NR

2.7 Summary Performance Audit Recommendations & Action Plans

Recommendations made within the report are summarised as detailed below and will be reviewed and included in the post audit implementation plan (if required) by the licensee to ensure compliance with requirements.

Table 5 – (A) Resolved during the current audit period

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT	ACTION TAKEN BY THE LICENSEE & DATE RESOLVED	AUDITORS' COMMENTS
	<p>Licence obligation reference number² /</p> <p>Controls and Compliance Rating</p> <p>Legislation / Section, Clause or Regulation /</p> <p>Details of Non-Compliance or Inadequacy of Controls</p>		
01/2024	<p>105*</p> <p>A 2</p> <p>Economic Regulation Authority (Licensing Funding) Regulations 2014</p> <p>A licensee must pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the Economic Regulation Authority (Licensing Funding) Regulations 2014.</p> <p>During the audit period, the Licensee paid the prescribed license fees to the ERA in line with the Economic Regulation Authority (Licensing Funding) Regulations 2014, except for one late payment in 2021. The Annual Licence charge due before the 22nd March 2021 was paid on 26th March 2021 due to anomalous circumstances. The Licensee promptly notified the ERA and processed the payment. Despite this delay, the Licensee's payment processes were reviewed and deemed robust, with no further issues reported.</p>	<p>The Annual Licence charge due before the 22nd March 2021 was paid on 26th March 2021 due to unforeseen personal circumstances. The ERA was promptly notified, and the payment was immediately processed. As NPK has robust processes in place to ensure timely payments, this was an isolated incident caused by extenuating circumstances, and no further action is required.</p>	<p>No further action required.</p>

² The reference number allocated to the licence obligation in the Electricity or Gas Compliance Reporting Manual

Table 6 – (B) Unresolved During the Current Audit Period

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
02/2024	<p>124 *</p> <p>B 2</p> <p>Electricity Industry Act 2004</p> <p>Section 11</p> <p>Generation Licence, condition 4.5.1</p> <p>A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.</p> <p>During the audit period, the Licensee generally met reporting deadlines, including:</p> <p>Annual Compliance Reports: Submitted on time for 2019-2023.</p> <p>Standing Charges Data: Submitted on time, except for the late submission in 2018/2019.</p> <p>Non-Compliance Omitted: One instance of non-compliance (late submission of standing data in 2019) was not included in the 2020 Annual Compliance Report.</p> <p>While the control processes were generally adequate, improvements were needed in internal audit practices to ensure accurate and consistent compliance reporting. The MYOSH/Viking system lacked specific compliance details, such as the reporting of standing data as a compliance action, and there were inconsistencies in how licence obligations were categorised in the "Type" field, leading to reliance on individual knowledge instead of a more standardised approach. Systemic improvements in the MYOSH/Viking system would ensure greater clarity and consistency in compliance management.</p>	<p>To ensure clarity in compliance requirements and their integration into daily operations, it is recommended that the Licensee:</p> <p>a) Review and revise compliance processes in the MYOSH/Viking system to serve as an internal audit mechanism, ensuring accurate records management and timely reporting.</p> <p>b) Customize the MYOSH/Viking system to reference specific compliance obligations, improving accuracy and efficiency in annual reporting.</p>	Refer PAIP 2024

3. STATUS OF RECOMMENDATIONS FROM THE 2019 PERFORMANCE AUDIT

There were 2 non-compliances noted in the previous audit period, one of which was resolved to the satisfaction of the auditor (i.e. obligation 105). However, obligation 124 requires a corrective action plan to be developed to further strengthen the compliance controls. The post audit implementation plan (**PAIP**) is to be submitted by Licensee and will be published by the ERA. The current status of the previous audit recommendations is shown in Table 10.

Table 7 - Status of Recommendations for Non-Compliances from the Previous Audit

(A) 2019 Non-Compliance Resolved During Current Audit Period			
REF (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ¹ / Controls and Compliance Rating Legislation / Clause / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	DATE RESOLVED/ DETAILS OF FURTHER ACTION REQUIRED
01/2019	<p>105</p> <p>B 2</p> <p>Economic Reg Authority (Licensing Funding) Regs 2014</p> <p>EGL3 Licence Condition 4.2.1</p> <p>The licensee has not met the obligations in regard to payment of prescribed licence fees on 3 occasions during the audit period.</p> <p>The Licensee was required to pay standing data charges within 30 days of invoice issuance and the Generation Licence fee by 22 March annually. Late payments for invoices ERA 100410 and 100491 occurred due to delays in delegating the invoice, while the late payment for ERA 597 was caused by a delay in releasing bank transactions.</p> <p>The MEX Routine (PM1240) only referenced the annual licence fee, omitting the quarterly standing data charges. During discussions, the Licensee expressed uncertainty about the requirement to pay both annual and quarterly fees, with the NPK Compliance schedule also only listing the annual payment.</p>	<p>The organisation has already amended the email recipient for the invoices during the audit period to go directly to accounts department. Additionally, they have amended the terms in MYOB to 14 days to ensure timely payment. These are corrective actions that rely on the personnel in the roles maintaining them. A change in personnel or accounting systems would mean the action may not be carried through. The obligations also need to be included in the MEX system as separate routines and highlighted as a legislative requirement. The inclusion of the invoices on the NPK Compliance Requirements Schedule is also recommended. An OFI for the organisation to embed the controls into their operating processes has been provided in a separate document of auditor recommendations.</p>	<p>MEX controls, and accounts payable controls implemented. Additionally, recent implement of MYOSH/Viking system further strengthens compliance controls.</p> <p>No further action required</p>

(B) 2019 Non-Compliance Unresolved During Current Audit Period			
REF (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ¹ / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	FURTHER ACTION REQUIRED DETAILS OF FURTHER ACTION REQUIRED
02/2019	<p>124</p> <p>B 2</p> <p>Generation Licence Obligation 4.5.1</p> <p>The Annual Compliance Report for 2015-2016 Year did not reflect the late payment of the licence fee for the Standing Data Charge quarters commencing April and July 2015.</p> <p>The Licensee is required to ensure that non-compliances are reported in a Compliance Report which is to be submitted by the 31st August annually.</p> <p>The awareness to the requirement to include the late payment of fees as a compliance obligation was not established and there are not processes implemented within the organisation to identify the compliance requirement proactively</p>	<p>Although the organisation has established corrective actions to ensure timely payment of licence fees (refer finding 105). A process to ensure compliance requirements have been met and a documented liaison relating to the legislative requirements and content of the Compliance Report prior to submission to the Authority is required, for example including in MEX routine notes. The MEX system and the NPK Compliance Requirement Schedule could be optimised to ensure this is an automated process.</p>	<p>YES – Refer details recommendation 02/2024 and subsequent PAIP.</p>

¹ Refers to electricity generation licence obligation in the Electricity Compliance Reporting Manual 2020

APPENDIX 1 - PERFORMANCE AUDIT

NEWGEN POWER KWINANA PTY LTD

SEPTEMBER 2024

Table 11 Performance Audit

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
12 ELECTRICITY INDUSTRY ACT - LICENCE CONDITIONS AND OBLIGATIONS		
101 Type [2]	<i>Electricity Industry Act, section 13(1)</i> - A licensee must provide the ERA with a performance audit conducted by an independent expert acceptable to the ERA, not less than once every 24 months (or any longer period that the ERA allows).	<p>COMPLIANCE FINDING: The previous Performance Audit report was submitted to the ERA in 2019, covering the 60-month period from 1 August 2014 to 31 July 2019. The current Performance Audit, covering the period from 1 August 2019 to 31 July 2024, was initiated in accordance with the ERA's Audit Guidelines, with the auditor approved by the ERA.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Economic Regulation Authority Website • Audit Plan – EGL3 Performance Audit 2024 • Legal and Compliance Register (Export from MYOSH/Viking) <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The 2019 Performance Audit report was found available for review on the ERA website. ▪ Communications and correspondence with the ERA were provided for review. ▪ GES was appointed with the Authority's approval to undertake the performance audit for the audit period. ▪ Audit Plan developed and approved in accordance with Audit Guidelines ▪ This Performance Audit for the current audit period is the 4th audit undertaken by the Licensee. ▪ The requirement for the performance audit was included in the MYOSH/Viking system. ▪ The MYOSH/Viking Legal and Compliance Register is a dynamic system that tracks compliance obligations, assigns responsibility to designated individuals, and automates workflows for

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	review, reporting, and escalation. It ensures accountability and corrective action when compliance events arise.
	2024 RECOMMENDATION – NIL			
102 Type [2]	<i>Electricity Industry Act, section 14(1)(a)</i> - A licensee must provide for an asset management system.			<p>COMPLIANCE FINDING: For the duration of the audit period, the Licensee implemented an asset management system, which was verified during a site visit to the Kwinana Power Station and through document review. The Licensee allocated resources to support the ongoing review and execution of the asset management plans, with a strong focus on maintaining an effective control environment including through inspections and condition monitoring. The AMS integrated various operational, financial, and maintenance processes to ensure the optimal performance of assets throughout their lifecycle. The AMS was aligned with ISO55000 standards and provides a structured approach to managing assets, risk, and compliance.</p> <p>Specific Plant Area AMPs were established for:</p> <ul style="list-style-type: none"> ▪ Instrumentation and Control ▪ Gas Turbine (GT) ▪ Steam Turbine (ST) ▪ Generator System ▪ Fuel Gas Plant and Fire System ▪ Power Distribution System ▪ Heat Recovery Steam Generator (HRSG) ▪ Steam and Water Cycle ▪ Transformers and 330kV System ▪ Balance of Plant (BoP)

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
		<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> ▪ Asset Management System Manual ▪ NPK Strategic Plan (SAMP) ▪ Strategic Business Plan ▪ Operating & Capital Expenditure Budgets ▪ CMMS ▪ MEX ▪ PI Vision ▪ MYOSH/Viking <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Life Plan Modelling and Scenario Analysis processes helped determine long-term costs, risks, and performance targets for each asset. ▪ The AMS emphasised proactive maintenance and reliability engineering, including Failure Mode Effects and Criticality Analysis (FMECA) to manage risks. ▪ The system ensured adherence to statutory and contractual obligations, with regular reviews and updates to align with operational needs and market changes. ▪ Strategic planning and maintenance programs were in place and actively monitored. ▪ Key operational tasks were outsourced to specialised service providers, ensuring efficient use of resources and expertise. ▪ Interviews with personnel confirmed ongoing responsibility and oversight of asset management practices.

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	<ul style="list-style-type: none"> The SAMP included provisions for internal and external stakeholder engagement, ensuring alignment with regulatory requirements and business needs. The EGL3 2022 Asset Management System Review report provides further detail on the effectiveness of NGKPs asset management system during the audit period 1 August 2019 to 31 July 2022.
	2024 RECOMMENDATION – NIL			
103 Type [2]	<i>Electricity Industry Act, section 14(1)(b)</i> - A licensee must notify details of the asset management system and any substantial changes to it to the ERA.			<p>COMPLIANCE FINDING: The Licensee complied with the obligation to notify the ERA of the details of its Asset Management System (AMS) as part of its generation licence applications. No substantial changes were made to the AMS during the audit period. As no significant changes to the AMS were identified, this obligation has not been rated for the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Asset Management System Manual NPK Strategic Plan (SAMP) CMMS MEX PI Vision MYOSH/Viking <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p>

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> The Power Station Manager confirmed that the AMS continued to operate under the effectiveness criteria defined in the Strategic Asset Management Plan, consistent with the criteria outlined in Table 23 of the Audit and Review Guidelines. The AMS was subject to an annual review as part of the Asset Management Planning Cycle, to ensure that it remained aligned with business objectives and operational needs. Any adjustments needed based on regulatory compliance, such as changes in operational strategies or performance targets, were integrated into the AMS through documented reviews.
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	
	2024 RECOMMENDATION – NIL			
104 ^A Type [2]	<i>Electricity Industry Act, section 14(1)(c)</i> - A licensee must provide the ERA with a report by an independent expert about the effectiveness of its asset management system every 24 months, or such longer period as determined by the ERA.			<p>COMPLIANCE FINDING: The licensee provided the ERA with a report by an independent expert on the effectiveness of its asset management system in 2022. The Authority maintained that the Asset Management Review be conducted at a 60-month interval and considered that the Licensee had an effective asset management system.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Economic Regulation Authority Website Audit Plan – EGL3 Asset Management System Review 2019 Legal and Compliance spreadsheet (Export from MYOSH/Viking) <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The requirement for the asset management system review was included in the MYOSH/Viking system.
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	2024 RECOMMENDATION – NIL	
105* Type [2]	<i>Economic Regulation Authority (Licensing Funding) Regulations 2014 - A licensee must pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i></i>	<p>COMPLIANCE FINDING: During the audit period, the Licensee paid the prescribed license fees to the ERA in accordance with the Economic Regulation Authority (Licensing Funding) Regulations 2014, with one exception in 2021. The Annual Licence charge, due on 21st March 2021, was paid on 26th March 2021 due to unforeseen circumstances.</p> <p>Upon becoming aware of the delay, the Licensee immediately notified the ERA by telephone, and the payment was processed promptly. The Licensee maintained robust processes to ensure timely payment of all fees; however, on this occasion, the payment was late due to exceptional circumstances. The internal controls in place were reviewed and deemed sufficient, with no further issues reported.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> ▪ MYOSH/Viking ▪ ERA Invoice Payment Summary ▪ Annual Compliance Reports 2019 – 2023 ▪ Compliance Management Manual NPK-ORG-PRO-010 <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ A report of payments was provided by the Accounts Department.

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	A	2	<ul style="list-style-type: none"> There were 25 payments due during the audit period and there was only one anomaly as detailed above. The previous audit report noted obligation 105 to be non-compliant, the corrective actions were found to be effective in ensuring compliance for the current audit period.
	01/2024 RECOMMENDATION – During the audit period, 25 licence invoice payments were due to the ERA under the Economic Regulation Authority (Licensing Funding) Regulations 2014, with only one payment being made late. The late payment occurred on 26th March 2021, five days after the due date prior to 22 nd March 2021. The delay was due to extenuating circumstances and was promptly addressed, with the ERA notified immediately and the payment processed. Despite this isolated incident, the Licensee had robust processes in place for the timely processing of payments. The control environment was noted to be strong, and no further action is required. Although the issue was noted in a previous audit, it was an exceptional case, and overall compliance has been maintained.			
106 Type [NR]	<i>Electricity Industry Act, section 31(3)</i> - A licensee must take reasonable steps to minimise the extent, or duration, of any interruption, suspension or restriction of the supply of electricity due to an accident, emergency, potential danger or other unavoidable cause.			<p>COMPLIANCE FINDING: During the audit period, the Licensee has met the obligation to minimise the extent or duration of any interruption, suspension, or restriction of the supply of electricity. Through a combination of proactive maintenance, risk management strategies, and effective operational practices. Additionally, measures such as cyber security, backup of systems and data were confirmed to be established by the Licensee.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Asset Management System Manual NPK Strategic Plan (SAMP) Annual Health and Safety Plan NPK-HSE-PLN-011 Emergency Response Plan NPK-HSE-PLN-001 CMMS MEX PI Vision MYOSH/Viking

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Licensee implemented preventive maintenance routines and condition monitoring via the CMMS. The use of FMECA and specific plant area AMPs facilitated the Licensee to anticipate and address high-risk scenarios, reducing the likelihood and duration of electricity supply interruptions. The Licensee enhanced monitoring through the PIVision system, allowing for faster response to operational issues, thereby reducing potential outages. A strong focus on health and safety was evident, as outlined in the Annual Health and Safety Plan, Emergency Response Plan (reviewed on 3 occasions during the audit period) which included preventive measures during outages and emergency situations, further contributing to the minimization of risks. The Licensee has developed a process to identify, assess and mitigate key cybersecurity risks, which leveraged the Australian Energy Sector Cyber Security Framework and was in line with regulatory requirements such as the <i>Security of Critical Infrastructure Act 2018</i> and the <i>Privacy Act 1988</i>.
	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING 1	
	2024 RECOMMENDATION – NIL			
107 Type [2]	<i>Electricity Industry Act, section 41(6)</i> - A licensee must pay the costs of taking an interest in land or an easement over land.			<p>COMPLIANCE FINDING: A lease exists over the property, and it has been validly executed and maintained in compliance with the lease terms, including timely payments, throughout the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p>

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> Site Access Agreement Special Purpose Financial Report 2018/2019 Special Purpose Financial Report 2019/2020 Special Purpose Financial Report 2020/2021 General Purpose Financial Report 2021/2022 General Purpose Financial Report 2022/2023 <p>PERSONNEL INTERVIEWED: GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The GM Finance and Accounting confirmed Budget Allocation of funds to cover the lease payments. Established accounts procedures to ensure timely payments for the lease and any associated costs related to the land.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	
2024 RECOMMENDATION - NIL				
13 ELECTRICITY LICENCES – LICENCE CONDITIONS AND OBLIGATIONS				
119 Type [2]	Licence Condition 4.3.1 - A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board Standards or equivalent International Accounting Standards.			<p>COMPLIANCE FINDING: A review of the Licensee's special and general purpose financial statements for the financial years 2019 -2023, confirmed that for the duration of the audit period NewGen Power Kwinana Partnership adhered to the requirement for licensees and related bodies corporate to maintain records in line with Australian Accounting Standards Board Standards or equivalent International Accounting Standards.</p> <p>DOCUMENTS/SYSTEMS:</p>

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> Accounting Rules SSCP-FA-RUL-001 Special Purpose Financial Report 2018/2019 Special Purpose Financial Report 2019/2020 Special Purpose Financial Report 2020/2021 General Purpose Financial Report 2021/2022 General Purpose Financial Report 2022/2023 <p>PERSONNEL INTERVIEWED: GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The financial statements from 2018 through 2023 were prepared and audited by an independent auditor, which confirmed that the financial reports were prepared in compliance with AASB standards. The transition from Special Purpose Financial Statements (SPFS) to General Purpose Financial Statements (GPFS) in 2022 was also noted. This shift aligned with the mandatory compliance requirements under AASB 1060 (General Purpose Financial Statements - Simplified Disclosures Framework). The Accounting Rules (SSCP-FA-RUL-001) further detailed the company's internal accounting practices and compliance with AASB, ensuring that the financial statements were prepared to reflect a true and fair representation of the Licensee's financial position, including adherence to regulatory requirements.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	
	2024 RECOMMENDATION – NIL			
121 Type	Licence Condition 5.3.2 - licensee must comply, and require its auditor to comply, with the ERA's standard audit guidelines for a Performance Audit			COMPLIANCE FINDING: The Licensee and the Auditor complied with the 2019 Audit Guidelines were applied to the development of the 2024 Audit Plan for the current Performance Audit. The

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
[2]				<p>Licensee has provided direct instructions to the auditor to follow the ERA's guidelines and ensured that the Audit Plan was developed and approved accordingly.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> ▪ Economic Regulation Authority Website ▪ ERA Communication ▪ NGKPS Performance Audit Plan 2024 <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Licensee communicated the ERA's audit requirements to the auditor, ensuring compliance with the Audit & Review Guidelines. ▪ The audit plan was reviewed and approved in accordance with the ERA's standards, confirming that the auditor complied with the performance audit guidelines. ▪ Communication between the Licensee and the ERA ensured that audit procedures were aligned with the Authority's expectations.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	
	2024 RECOMMENDATION - NIL			
122 Type [2]	Licence Condition 5.1.5 - A licensee must comply, and must require the licensee's expert to comply, with the relevant aspects of the ERA's standard audit guidelines for an asset management system review.			<p>COMPLIANCE FINDING: The Licensee and the Auditor complied with the 2019 Audit Guidelines were applied to the development of the 2022 Audit Plan for the last Asset Management Review.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> ▪ Economic Regulation Authority Website ▪ ERA Communication

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> Auditor Quotation NGKPS Asset Management Review Plan 2022 <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Licensee engaged GES for the audit period 1 July 2020 to 30 June 2023 and the engagement process adhered to the requirements of the 2019 Audit Guidelines. The ERA accepted the previous Performance Audit, and the report was published on the ERA website.
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	
	2024 RECOMMENDATION - NIL			
123 Type [2]	Licence Condition 4.4.1 - In the manner prescribed, a licensee must notify the ERA, if it is under external administration or if there is a significant change in the circumstances that the licence was granted which may affect the licensee's ability to meet its obligations.			<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period the Licensee was not under external administration and there were no significant changes affecting the Licensee's ability to meet its obligations.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> WEM Market Rules Communications with ERA, AEMO <p>PERSONNEL INTERVIEWED: GM Finance and Accounting, Station Manager</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The changes to the WEM Market Rules on 1 October 2023 in relation to ancillary services had both operational and financial implications for the Licensee. As such, NewGen Kwinana was

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<div>required to strategically adapt to these evolving market dynamics to remain compliant and competitive.</div> <ul style="list-style-type: none">▪ Communication with the relevant stakeholders, including the ERA, was noted and confirmed by the Licensee.▪ There was no obligation to comply with the 10 business day requirement, the Licensee, consulted interested parties and sought to resolve concerns once the impacts were fully understood.
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	
	2024 RECOMMENDATION - NIL			
124* Type [2]	Licence Condition 4.5.1 - A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.			<div>COMPLIANCE FINDING: During the audit period the Licensee complied with the dates for the submission of reporting requirements, as detailed below:</div> <ul style="list-style-type: none">▪ Annual Compliance Report - Compliance Reports due for submission by the 31 August annually were submitted on time. Note: Reporting years 2019-2023 within audit scope.▪ Standing Charges Data – standing data due for submission by the 30 September annually were submitted on time, with exception of 2018/2019 standing charge was submitted after the due date. (Note: Reporting years 2019-2023 within audit scope. Confirmation emails were provided for 2019 only. It was understood that the ERA has developed a portal for reporting for the 2024 reporting year which is outside the scope of the current audit period).▪ Non-Compliance Obligations Omitted from the Annual Compliance Report – One instance of non-compliance was omitted from the Annual Compliance Reports, as identified in this audit. While the late payment of the annual licence fee (refer to obligation 105) was correctly reported in 2021, there was a separate instance where the late submission of standing data in October 2019 was not included in the annual compliance report for that year (i.e. 2020 Annual Compliance Report).

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<p>The control processes were generally adequate, however improvement was needed in relation to internal audit practices, to ensure the accuracy of data managed and reported by the Licensee to ERA for compliance purposes. Compliance seemed to depend on individual knowledge rather than being part of standard business processes, as highlighted due to the absences of key personnel.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> MYOSH/Viking – Legal and Compliance ERA Invoice Payment Summary Annual Compliance Reports 2019 – 2023 Acknowledgement - 2019 Licence Standing Charge Data - EGL3 - NewGen Power Kwinana Pty Ltd <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> It was noted that the legal and compliance information in MYOSH/Viking system did not include the reporting of standing data as a compliance action. The information contained in the MYOSH/Viking system did not contain specific detail and could be reviewed to ensure compliance was more systemic than dependant on personnel. The “Type” field in MYOSH/Viking was not consistently applied for licence obligations, for example Annual Licence Payments labelled <i>TYPE</i>> “Licence or Permit” and annual compliance reports labelled <i>TYPE</i>> “Registered Management Plan, Report, Test or Audit”. <p>Note: > depicts a drop down option in the field.</p>
	PRIORITY 4	CONTROLS RATING B	COMPLIANCE RATING 2	

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	<p>02/2024 RECOMMENDATION – To ensure clarity in compliance requirements and their integration into daily operations, it is recommended that the Licensee:</p> <ul style="list-style-type: none"> a) Conduct a critical review and revision of the compliance processes and procedures within the MYOSH/Viking System to serve as an internal audit mechanism. This will ensure effective compliance, accurate records management, timely identification of issues, and consistent annual reporting to the ERA. Particular attention should be given to the MYOSH/Viking system, especially the content of the information recorded in the "Type" and "Impact of Non-Compliance" fields to ensure it provides meaningful and effective support to compliance. b) Determine whether a customised field can be included within the MYOSH/Viking system Legal and Compliance function to reference the specific compliance obligation and reportable entity. For example, using <i>TYPE</i> > "EGL3 Licence Obligation" and <i>SOURCE</i> > "ERA" and/or <i>REFERENCE</i> > "Obligation 105" to assist in preparing the annual compliance report and obtaining an accurate compliance status for the reporting period. 			
125 Type [2]	<p>Licence Condition 3.8.1 & 3.8.2 - A licensee must publish any information as directed by the ERA to publish, within the timeframes specified.</p>			<p>COMPLIANCE FINDING: During the audit period, there were no requests from the Authority for the Licensee to publish any information. According to the Licensee's Electricity Generation Licence (EGL3), the term "publish" refers to either:</p> <ul style="list-style-type: none"> (a) posting the report or information on the Licensee's website, or (b) sending the report or information to the Authority for publication on the Economic Regulation Authority's website. <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> ▪ ERA Website <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager</p>
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Licensee has previously submitted required documents in accordance with the specified audit guidelines, as evidenced by their publication on the ERA's website

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	2024 RECOMMENDATION – NIL			
126 Type [2]	Licence Condition 3.7.1 - All notices must be in writing, unless otherwise specified.			<p>COMPLIANCE FINDING: During the audit period, the Licensee maintained a record of all communications with the ERA, primarily conducted via mail and email. All notices and responses were provided in writing, as required. Specific notices related to the Electricity Generation Licence were reviewed during the audit.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none">▪ Communication with ERA▪ ERA Website <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p>
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	<p>OBSERVATIONS:</p> <ul style="list-style-type: none">▪ All sampled notices were submitted in writing, either through email or hardcopy mail, and records were maintained.
	2024 RECOMMENDATION - NIL			
15 ELECTRICITY INDUSTRY METERING CODE – LICENCE CONDITIONS AND OBLIGATIONS				
324 Type	Clause 3.3B - If a user is aware of bi-directional electricity flows at a metering point that was not previously subject to a bi-directional flow or any changes in a customer’s or user’s circumstances in a metering			<p>COMPLIANCE FINDING: During the audit period, the Licensee confirmed there were no changes regarding bi-directional electricity flows at the metering point. The Licensee continued to import</p>

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
[2]	point that will result in bi-directional flows, the user must notify the network operator within 2 business days.			<p>power from Synergy as needed, which only occurred under normal operating conditions when the plant was not generating sufficient electricity for site consumption.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Web Portal Network Access Agreement <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager</p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Licensee has no meters, and Western Power owns the meters at NewGen Kwinana Power Station substation and was responsible for their operational and quality control.
	4	N/P	N/R	
2024 RECOMMENDATION - NIL				
339 Type [2]	Electricity Industry Metering Code, clause 3.11(3) - A Code participant who becomes aware of an outage or malfunction of a metering installation must advise the network operator as soon as practicable.			<p>COMPLIANCE FINDING: The Licensee confirmed that WPN holds primary responsibility for the management and monitoring of metering installations. During the audit period, no outages or malfunctions of the metering installations were identified. The Station Manager oversees production calculations to verify generation and ensure consistency with metering data.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Web Portal Production Calculations and Usage Monitoring <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager</p>

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				OBSERVATIONS: <ul style="list-style-type: none">WPN was responsible for meter management, and no malfunctions or outages were reported during the audit period.Operations staff closely monitor usage, with any discrepancies in metering potentially identified through scrutiny of production data.
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	
	2024 RECOMMENDATION - NIL			
371 Type [NR]	Clause 4.5(1) - If there is a discrepancy between energy data held in a metering installation and in the metering database, the affected Code participants and the network operator must liaise to determine the most appropriate way to resolve the discrepancy.			COMPLIANCE FINDING: The Licensee confirmed there were no discrepancies identified between the energy data held in the metering installation and the metering database during the audit period. Therefore, compliance with this requirement has not been assessed. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none">Web PortalEmail communication with WP PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting
	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING N/R	
2024 RECOMMENDATION - NIL				

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
372 Type [NR]	Clause 4.5(1) - A Code participant must not knowingly permit the registry to be materially inaccurate.			<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period they did not maintain any standing data or energy data related to the metering installations covered under the <i>Electricity Industry Metering Code</i>. These activities were managed solely by the Network Operator and were outside the control of the Licensee. As the Network Operator holds full responsibility for maintaining the accuracy of standing data within the registry and metering database, this obligation was not applicable to the Licensee's operations for the period 1 August 2019 to 31 July 2024.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Email communication with WP <p>PERSONNEL INTERVIEWED:</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Network Operator was solely responsible for the accuracy of the registry and metering data. No involvement from the Licensee in the maintenance of this data was required or identified during the audit period.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	N/P	N/R	
	2024 RECOMMENDATION - NIL			
373 Type [2]	Clause 4.5(2) - Subject to subclause 5.19(6), if a Code participant, other than a network operator, becomes aware of a change to, or inaccuracy in, an item of standing data in the registry, then it must notify the network operator and provide details of the change or inaccuracy within the timeframes prescribed.			<p>COMPLIANCE FINDING: Refer to finding for obligation 371.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	<p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> There were no specific control procedures established in relation to this requirement as it was primarily the function performed by the Network Operator.
	2024 RECOMMENDATION - NIL			
388 Type [2]	<p>Clause 5.4(2) - A user must, when reasonably requested by a network operator, assist the network operator to comply with the network operator's obligation under subclause 5.4(1).</p>			<p>COMPLIANCE FINDING: During the audit period, the Licensee confirmed that the network operator did not request the assistance of NewGen Kwinana Power Station in relation to their metering installations.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Web Portal Email communication with WP <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p>
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> No requests for assistance were made by the network operator during the audit period. Western Power was solely responsible for the metering installations at the Kwinana Power Station substation, including all aspects of meter quality control and compliance.
	2024 RECOMMENDATION – NIL			

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
402 Type [2]	Clause 5.17(1) - A user must provide standing data and validated, and where necessary substituted or estimated, energy data to the user's customer to which that information relates where the user is required by an enactment or an agreement to do so for billing purposes or for the purpose of providing metering services to the customer.			<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period, they did not maintain any meters for the collection of information or data for billing purposes. All metering installations and related data collection were the responsibility of the Network Operator, and as such, the Licensee was not required to provide standing or energy data for billing or metering services.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Email communication with WP <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p>
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ No metering installations were under the control of the Licensee. The Network Operator was solely responsible for the management of metering data and billing-related information.
	2024 RECOMMENDATION - NIL			
406 Type [NR]	Clause 5.19(1) - A user must, when requested by the network operator acting in accordance with good electricity industry practice, use reasonable endeavours to collect information from customers, if any, that assists the network operator in meeting its obligations described in the Code and elsewhere, and provide that information to the network operator.			<p>COMPLIANCE FINDING: During the audit period, there were no requests made to the Licensee or any user to collect information from customers in support of the network operator's obligations. As such, this obligation has not been rated.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Western Power's Communication Rules • Network Access Agreement

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting OBSERVATIONS: <ul style="list-style-type: none">NIL
	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING N/R	
	2024 RECOMMENDATION – NIL			
410 Type [NR]	Clause 5.19(6) - The user must use reasonable endeavours to ensure that it does not notify the network operator of a change in an attribute described in subclause 5.19(2) that results from the provision of standing data by the network operator to the user.			COMPLIANCE FINDING: During the audit period, there was no provision of standing data by the network operator to the Licensee that resulted in the Licensee notifying the network operator of a change in attributes. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none">Web PortalWestern Power Build Pack PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting OBSERVATIONS: <ul style="list-style-type: none">NIL
	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING 1	
	2024 RECOMMENDATION - NIL			

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
416 Type [2]	Clause 5.21(5) - A Code participant must not request a test or audit under subclause 5.21(1) unless the Code participant is a user and the test or audit relates to a time or times at which the user was the current user or the Code participant is the IMO.			<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period no tests or audits were requested during the audit period from 1 August 2019 to 31 July 2024. Therefore, compliance with this obligation could not be assessed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Email communication with WP <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ NIL
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	
	2024 RECOMMENDATION - NIL			
417 Type [2]	Clause 5.21(6) - A Code participant must not make a request under subclause 5.21(1) that is inconsistent with any access arrangement or agreement.			<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period no tests or audits were requested during the audit period from 1 August 2019 to 31 July 2024. Therefore, compliance with this obligation could not be assessed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Email communication with WP • Network Access Arrangement

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting OBSERVATIONS: <ul style="list-style-type: none"> It was noted that a request for a test or audit could not be raised through the Web Portal if the Code Participant was not classified as a user. The Licensee confirmed compliance with Clause 5.21(6), ensuring that any request, if made, would have been consistent with the terms of the access arrangement or agreement, as required under the Code's application to a generator under Clause 1.2(1)(c).
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	
	2024 RECOMMENDATION - NIL			
435 Type [2]	Clause 5.27 - Upon request from a network operator, the current user for a connection point must provide the network operator with customer attribute information that it reasonably believes are missing or incorrect within the timeframes prescribed.			COMPLIANCE FINDING: During the audit period, the network operator did not request any customer attribute information from the Licensee. Therefore, no actions were required in relation to this obligation. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> Web Portal Email communication with WP Network Access Arrangement PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting OBSERVATIONS: <ul style="list-style-type: none"> No requests for customer attribute information were made by the network operator during the audit period.
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	2024 RECOMMENDATION - NIL			
448 Type [2]	Clause 6.1(2) - A user must, in relation to a network on which it has an access contract, comply with the rules, procedures, agreements and criteria prescribed.			<p>COMPLIANCE FINDING: During the audit period, the Licensee complied with all applicable rules, procedures, agreements, and criteria prescribed under its access contract, as required by Clause 6.1(2) of the <i>Electricity Industry Metering Code</i>. No breaches or instances of non-compliance were identified.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Email communication with WP • Network Access Arrangement <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Licensee adhered to the terms of its access contract and ensured compliance with all prescribed rules and procedures during the audit period. As confirmed by the Licensee, no instances of non-compliance with Clause 6.1(2) were identified.
	4	N/P	1	
	2024 RECOMMENDATION - NIL			

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
451 Type [NR]	Clause 7.2(1) - Code participants must use reasonable endeavours to ensure that they can send and receive a notice by post, facsimile and electronic communication and must notify the network operator of a telephone number for voice communication in connection with the Code.	<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period that NewGen Power Kwinana Pty Ltd maintains postal, electronic, and voice communication channels in line with current standard business expectations. The NPK access agreement with Western Power forms the basis for the operating arrangements between NPK and Western Power, including the provision of a telephone number for voice communication in connection with the <i>Electricity Industry Metering Code</i>.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Email communication with WP • Network Access Arrangement <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ It was noted that the Licensee communicated with Western Power primarily via telephone, email and the Web Portal. Postal communication was used but not as routinely as the other means of communication. ▪ It was noted that both the Licensee and Western Power did not use facsimile (as generally an obsolete means of communication). ▪ Communication systems at the Kwinana Power Station were robust, with postal, electronic, and voice channels in place as required under Clause 7.2(1) of the Electricity Industry Metering Code.

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	N/P	1	<ul style="list-style-type: none"> Further, it was understood that the Access Agreement between the Licensee and Western Power, and Western Power's Communication Rules set out the methods and protocols approved for use by the network operator and the licensee to exchange or provide information and data as required under the code.
	2024 RECOMMENDATION - NIL			
453 Type [2]	Clause 7.2(4) - If requested by a network operator with whom it has entered into an access contract, the Code participant must notify its contact details to a network operator within 3 business days after the request.			<p>COMPLIANCE FINDING: During the audit period from 1 August 2019 to 31 July 2024, the Licensee confirmed that the network operator did not request NewGen Kwinana Power Station, as a generator, to notify its contact details.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Email communication with WP • Network Access Arrangement <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> No requests for contact details were made by the network operator during the audit period, and the Licensee's contact information remained unchanged.
	4	N/P	N/R	
	2024 RECOMMENDATION - NIL			

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
454 Type [2]	Clause 7.2(5) - A Code participant must notify any affected network operator of any change to the contact details it notified to the network operator under subclause 7.2(4) at least 3 business days before the change takes effect.			<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period that NewGen Kwinana Power Station, was not required to notify changes to contact details. As such compliance with 3 business day rules could not be assessed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Email communication with WP • Network Access Arrangement <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Licensee's contact details remained unchanged during the audit period, and no updates were required or provided to the network operator.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	N/R	
	2024 RECOMMENDATION - NIL			
455 Type [2]	Clause 7.5 - A Code participant must subject to subclauses 5.17A and 7.6 not disclose, or permit the disclosure of, confidential information provided to it under or in connection with the Code and may only use or reproduce confidential information for the purpose for which it was disclosed or another purpose contemplated by the Code.			<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period, no confidential information provided under or in connection with the <i>Electricity Industry Metering Code</i> was disclosed or permitted to be disclosed. All confidential information was used and reproduced only for the purpose for which it was disclosed, in accordance with Clause 7.5 of the Code.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Email communication with WP

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • Network Access Arrangement • Confidentiality and Privacy Rules • Confidentiality and Privacy Procedure <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Licensee has well-established procedures and rules in place to ensure compliance with confidentiality and privacy obligation ▪ NPK managed its information and technology assets and systems in alignment with the Australian Energy Sector Cyber Security Framework, along with other relevant international frameworks.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	
2024 RECOMMENDATION – NIL				
456 Type [2]	Clause 7.6(1) - A Code participant must disclose or permit the disclosure of confidential information that is required to be disclosed by the Code.			<p>COMPLIANCE FINDING: The Licensee confirmed that, during the audit period, confidential information was disclosed only as required by the <i>Electricity Industry Metering Code</i> in accordance with the Licensee's obligations as a generator. Disclosure of confidential information was conducted under the permitted circumstances outlined in Clause 7.6, such as disclosure to parties including officers, employees, legal advisers, and consultants, provided appropriate confidentiality arrangements were in place.</p>

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<p>The Licensee's internal control procedures ensured that any disclosure was compliant with the Code and limited to the necessary information required to meet the relevant obligations.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Confidentiality and Privacy Rules • Confidentiality and Privacy Procedure • Network Access Arrangement <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p>
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Licensee adhered to the requirements of Clause 7.6(1), ensuring that confidential information was disclosed only when necessary and in compliance with the Code. ▪ Appropriate confidentiality arrangements were established for any party receiving the disclosed information, such as employees or consultants, and all disclosures were in line with Clause 7.6(2).
	2024 RECOMMENDATION - NIL			
457 Type [NR]	<p>Clause 8.1(1) - If any dispute arises between any Code participants, then (subject to subclause 8.2(3)) representatives of disputing parties must meet within 5 business days after a notice given by a disputing party to the other disputing parties and attempt to resolve the dispute by negotiations in good faith.</p>			<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations.</p> <p>DOCUMENTS/SYSTEMS:</p>

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • Web Portal • Network Access Arrangement • Site Access Agreement <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Licensee and Western Power have maintained effective and efficient processes in relation to the functions of the electricity generation licence.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	N/P	N/R	
	2024 RECOMMENDATION - NIL			
458 Type [NR]	Clause 8.1(2) - If a dispute is not resolved within 10 business days after the dispute is referred to representative negotiations, the disputing parties must refer the dispute to a senior management officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.			<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period that they did not engage in any disputes with Western Power in relation to the metering code obligations and as such assessment of the application of dispute resolution procedures cannot be made.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Web Portal • Network Access Arrangement <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p>

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING N/R	<ul style="list-style-type: none"> The Licensee confirmed that no disputes occurred during the audit period. Consequently, no senior management or executive negotiations were required under Clause 8.1 of the Metering Code.
	2024 RECOMMENDATION - NIL			
459 Type [NR]	Clause 8.1(3) - If the dispute is not resolved within 10 business days after the dispute is referred to senior management negotiations, the disputing parties must refer the dispute to the senior executive officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.			<p>COMPLIANCE FINDING: During the audit period, no disputes were referred to senior management negotiations. As such, the Licensee did not need to escalate any disputes to senior executive officers in accordance with Clause 8.1(3) of the <i>Electricity Industry Metering Code</i>. Consequently, compliance with this obligation could not be assessed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Web Portal Network Access Arrangement <p>PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Licensee confirmed that no disputes progressed to the level of senior management negotiations during the audit period. Consequently, no senior executive negotiations were required under Clause 8.1(3).
	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING N/R	
	2024 RECOMMENDATION - NIL			

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
460 ^Δ Type [2]	Clause 8.1(4) - If the dispute is resolved by representative negotiations, senior management negotiations or CEO negotiations, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.			COMPLIANCE FINDING: The Licensee confirmed during the audit period that they did not engage in any no disputes with Western Power in relation to the metering code obligations and as such no requirement for referral of disputes to the arbitrator. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none">• Web Portal• Network Access Arrangement PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager, GM Finance and Accounting OBSERVATIONS: <ul style="list-style-type: none">▪ Western Power have established a primary Customer Service representative to address the concerns NewGen Kwinana may have in relation to the functions of the electricity generation licence. Regular communication and clarification of Metering Code functions was confirmed.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	N/R	
	2024 RECOMMENDATION - NIL			
461 Type [NR]	Clause 8.3(2) - The disputing parties must at all times conduct themselves in a manner which is directed towards achieving the objective in subclause 8.3(1).			COMPLIANCE FINDING: The Licensee confirmed during the audit period that they did not engage in disputes with Western Power in relation to the metering code obligations as such assessment of informality and expedition with respect to disputes was not assessed. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none">• Web Portal• Network Access Arrangement

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE & DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: Station Manager, Operations Manager, Engineering Manager, Technical Services Manager
	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING N/R	OBSERVATIONS: <ul style="list-style-type: none"> Western Power have established a primary Customer Service representative to address the concerns NewGen Kwinana may have in relation to the functions of the generation licence. Regular communication and clarification of Metering Code functions was confirmed.
	2024 RECOMMENDATION - NIL			

* indicates reported as non-compliant in previous audit or in an annual compliance report during audit period

Δ indicates change in audit priority from 2019 Audit Report

+ indicates added to Electricity Compliance Reporting Manual during the audit period

APPENDIX 2 - AUDIT DOCUMENT LISTING

NEWGEN POWER KWINANA PTY LTD

Table 8 – Documents/Systems Reviewed

DOCUMENT REF NUMBER	DOCUMENT NAME	DATE REVISED	12 Electricity Industry Act	13 Electricity Licences	15 Electricity Industry Metering Code
	List of all documentation, systems reviewed, and evidence sampled. Note: If blank document assessment, the document was reviewed but not assessed during the audit process.				
1	Asset Management System Manual NPK-AM-MAN-001	May 24	X	X	X
2	Strategic Asset Management Plan FY 2024 NPK-AM-PLN-002	Dec 23	X	X	X
3	Annual Health and Safety Plan NPK-HSE-PLN-011	FY2024	X	X	X
4	Balance Of Plant Asset Management Plan NPK-AM-PLN-005	Aug 23	X		
5	Fuel Gas and Fire System Asset Management Plan NPK-AM-PLN-007	Aug 23	X		
6	Gas Turbine Asset Management Plan NPK-AM-PLN-004	Sept 23	X		
7	Generator System Asset Management Plan NPK-AM-PLN-012	Sept 23	X		
8	Heat Recovery Steam Generator - HRSG - Asset Management Plan NPK-AM-PLN-009	Jun 23	X		
9	Instrumentation and Control Asset Management Plan NPK-AM-PLN-010	Sept 23	X		
10	Power Distribution System Asset Management Plan NPK-AM-PLN-008	Aug 23	X		
11	Steam Turbine Asset Management Plan NPK-AM-PLN-001	Sept 23	X		
12	Transformer and 330 KV System Asset Management Plan NPK-AM-PLN-011	Aug 23	X		
13	Water and Steam Cycle Asset Management Plan NPK-AM-PLN-006	Aug 23	X		
14	Kwinana Combined Cycle Power Station FMECA - V1-05-08-2024	Aug 2024	X		
15	Compliance Management Manual NPK-ORG-PRO-010	16/7/24 - NEW	X	X	X
16	Risk Management Program NPK-COR-RUL-009	Aug 23 - NEW	X	X	X
17	Risk, Audit and Compliance Committee Charter NPK-ORG-RUL-001	July 23	X	X	X
18	190808 NPK RPT ADM ERA Compliance Report 2018 2019_Signed	7/8/2019		X	
19	200805 NPK RPT ADM ERA Compliance Report 2019 2020_Signed	5/8/2020		X	
20	210806 NPK RPT ADM ERA Compliance Report 2020 2021	6/8/2021		X	
21	220816 NPK RPT ADM ERA Compliance Report 2021 2022	16/8/2022		X	
22	230710 NPK RPT ADM ERA Compliance Report 2022 2023_AS Signed	10/7/2023		X	
23	Acknowledgement - 2019 Licence Standing Charge Data - EGL3 - NewGen Power Kwinana Pty Ltd	21/10/2019		X	
24	FW Request - Data used to calculate Standing Charges - NewGen Kwinana PS	17/10/2019		X	
25	Health Safety and Environment Manual NPK-HSE-MAN-002	Feb 23	X	X	X

DOCUMENT REF NUMBER	DOCUMENT NAME	DATE REVISED	12 Electricity Industry Act	13 Electricity Licences	15 Electricity Industry Metering Code
	List of all documentation, systems reviewed, and evidence sampled. Note: If blank document assessment, the document was reviewed but not assessed during the audit process.				
26	Health Safety and Environment Management Framework NPK-HSE-FWK-001	Dec 18	X	X	X
27	Emergency Response Plan NPK-HSE-PLN-001	May 23	X	X	X
28	Business Continuity and Disaster Recovery Framework NPK-COR-FWK-004	May 19	X	X	X
29	Business Continuity and Disaster Recovery Policy NPK-COR-POL-005	May 19	X	X	X
30	Communication Protocol NEWGEN_KWINANA_CCG1 v2		X	X	X
31	Management of Change and Plant Modification Procedure NPK-ENG-PRO-003	Nov 23	X	X	X
32	Accounting Rules SSCP-FA-RUL-001	Feb 20		X	
33	Confidentiality and Privacy Procedure NPK-COR-PRO-007	Feb 23 - NEW		X	
34	Confidentiality and Privacy Rules NPK-COR-RUL-007	Nov 22 - NEW		X	
35	Communication Protocol for NewGen Kwinana - AEMO	Version 2		X	
36	Operational Environmental Management Plan NPK-HSE-PLN-012	May 24 - NEW		X	
37	MYOSH/VIKING – Legal and Compliance Register	Sept 21	X	X	X
38	MYOSH/VIKING – Copy of Risk Assessment - 2024-08-29T150925.019		X	X	X
39	ERA Invoice Payment Summary		X		
40	Late ERA Payment March 2021		X		
41	RE NPK		X	X	X
42	NPK Special Purpose FS 30 June 2018 -FINAL Signed			X	
43	NPK Special Purpose FS 30 June 2019 SIGNED			X	
44	20200925 NPK Special Purpose FS 30 June 2020 -FINAL SIGNED			X	
45	NPK Special Purpose FS 30 June 2021 - FINAL			X	
46	1. FINAL SIGNED NPK GPFS 30 June 2022			X	
47	NPK GPFS 30 June 2023 - FINAL			X	
48	Attachment 2 to Ministerial Statement 698 3 November 2020 Web Version		X		
49	060606 NPK LEG ADM 004 Entry Services Agreement		X	X	X