



# McGill Engineering Services Pty Ltd

Engineering, Adjudication & Arbitration Services ABN 45 106 691 169

## Gas system performance audit report GTL 6 Worley Parsons Asset Management Pty Ltd

Prepared By Kevan McGill  
Date 13 September 2007



# McGill Engineering Services Pty Ltd

Engineering, Adjudication & Arbitration Services ABN 45 106 691 169

Mr John Ovenden  
General Manager  
Worley Parsons Asset Management  
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250 St Georges Tce  
PERTH WA 6000

Dear John

## Performance Audit Gas Trading Licence GTL6

The fieldwork on the performance audit of Gas Trading Licence GTL6 for the period to 31 August 2007 is complete and I am pleased to submit the report to you.

In my opinion, the licensee maintained, in all material aspects, effective control procedures in relation to the Trading Licence (GTL6) for the period to 31 August 2007 based on the relevant clauses referred to within the scope section of this report.

Yours sincerely

Kevan McGill  
Director

13 September 2007

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## Executive Summary

### Background

Under section 11ZA(1) of the *Energy Coordination Act 1994* (the Act), it is a requirement that every licensee provide the Economic Regulation Authority (*Authority*) not less than once in every period of 2 years with a performance audit conducted by an independent expert acceptable to the *Authority*.

The primary objective of the performance audit is to audit the effectiveness of measures taken by the Licensee to maintain quality and performance standards. Clause 21 of the gas trading licence identifies clauses 7, 10, 11, 14, 16 and 19 of the licence as performance criteria for the purposes of section 11ZA(2)(b) of the Act.

McGill Engineering Services has been engaged to carry out the performance audit for Gas Trading Licence GTL6. The auditor is independent of the licensee.

### Overall conclusion

In my opinion, the licensee maintained, in all material aspects, effective control procedures in relation to the Trading Licence (GTL6) for the period to 31 August 2007 based on the relevant clauses referred to within the scope section of this report.

The licensee meets the performance obligations in the licence and a minor improvement in marketing is the only recommendation for the licensee. The *Authority* needs to address the non-availability of the referenced customer service Code.

### Findings

The conclusions of each of the elements of the licence are summarised in the following table. The audit risk as determined for each licence condition is also shown.

Clause	Licence condition	Audit risk assessment	Compliance Rating	
7	Obligation to market gas	4	Compliant	5
10	Service standards and information provision	4	Compliant	4
11	Complaints handling process	4	Compliant	4
14	Customer safety awareness program	2	Compliant	4
16	Financial and technical resources	4	Compliant	5
19	Insurance	2	Compliant	5

### Ratings

The *Authority* guidelines for performance audits<sup>1</sup> require that the audit must provide a table that summarises the compliance rating for each licence condition using the 5-point rating scale described below.

### Operational/performance compliance rating scale

Compliance status	Rating	Description of compliance
COMPLIANT	5	Compliant with no further action required to maintain compliance
COMPLIANT	4	Compliant apart from minor or immaterial recommendations to improve the strength internal controls to maintain compliance
COMPLIANT	3	Compliant with major or material recommendations to improve the strength of internal controls to maintain compliance
NON-COMPLIANT	2	Does not meet minimum requirements
SIGNIFICANTLY NON-COMPLIANT	1	Significant weaknesses and/or serious action required

The results are summarised below.

Assessment	Licence conditions	Audit priority 2	Audit priority 4
Compliant 5	5	2	3
Compliant 4	1	0	1
Compliant 3	0		
Non-compliant 2	0		
Significantly non compliant 1	0		

### Recommendations

1. It is important to market to gas fitters of the cost benefit of using natural gas and the short payback time for the investment in conversion. The local gas fitters should be reminded periodically of the commercial benefits of conversion.
2. The *Authority* review and produce a customer service standard that is available and in the interim make available on their web site a copy of the referenced Code.

### Objectives

The *Energy Coordination Act 1994* requires in s11ZA that a performance audit is carried out not less than once in every period of 24 months (or such longer period as the Authority allows) calculated from the grant of the licence, by an independent expert acceptable to the Authority.

The Act requires that the performance audit is an audit of the effectiveness of measures taken by the licensee to meet —

- (a) the standards referred to in section 11Z; and
- (b) performance criteria specified in the licence.

Section 11Z refers to standards in the *Gas Standards Act 1972* and the standards that may be applicable in this case relate to gas quality and the licence specifies the performance criteria are clauses 7, 10, 11, 14, 16 and 19 of the licence.



## ***Scope of the audit/review***

The performance audit covered the period from the issue of the licence up to 31 August 2007. The audit was carried out in accordance with the *Authority* guideline<sup>1</sup> for performance audits which sets out that the audit should be conducted in 3 phases.

### **1. Risk and materiality assessment**

With reference to AS/NZS4360 Risk Management a preliminary assessment was made of the risk and materiality of non-compliance with the required licence conditions in order to focus the audit effort on areas of higher compliance risk and identify areas for testing and analysis.

### **2. System analysis, assertion setting and review**

Through discussion, observation and review, a sample of cases or data was analysed relating to the licensee's quality and performance systems and standards against requirements of the Licence conditions to be audited.

### **3. Fieldwork: testing and analysis**

Using the results of the risk assessment and systems analysis, detailed testing and analysis was performed to compare those standards maintained by the licensee with the relevant clauses of the Licence. During this audit the Perth and Esperance offices and licence operating area were visited. Audit evidence in accordance with ASA 500 was obtained.

The audit is required to review the actions taken in response to recommendations in previous audit/review. In this case this is the first audit and therefore there are no actions to follow up.

## ***Scope limitation***

The audit is limited to the to the licence condition listed in Clause 21 of the licence. The Act requires that the relevant licence conditions and the standards in the *Gas Standards Act 1972* be audited. The principal standards that may be relevant are those relating to gas quality. In this case, the licensee as a gas trader has no control over the gas quality which is a responsibility of the gas distributor. Accordingly the requirements about gas quality have been omitted from this audit.

## ***Inherent Limitations***

Because of the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures that we have audited operated, has not been audited and no opinion is expressed as to its effectiveness.

An audit is not designed to detect all weaknesses in compliance measures as an audit is not performed continuously throughout the period and the audit procedures performed on the compliance measures are undertaken on a test basis.

Any projection of the evaluation of the operating licences to future periods is subject to the risk that the compliance measures in the plans may become inadequate because of

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<sup>1</sup> Audit Guidelines: Electricity, Gas and Water Licences, September 2006

changes in conditions or circumstances, or that the degree of compliance with them may deteriorate.

The audit opinion expressed in this report has been formed on the above basis.

### **Audit requirements**

The *Energy Coordination Act 1994* (the Act) requires a performance audit of the relevant standards in the *Gas Standards Act 1972* and those conditions identified in clause 21 of the licence.

The performance audit was carried out consistent with Section 11ZA(1) of the Act. The auditor has a duty of care to conduct the audit independently and free from bias.

The operational audit is a non-financial compliance audit of the effectiveness of the licensee's measures to maintain any quality and performance standards referred to in its Licence. The performance audit was conducted in a manner consistent with Australian Auditing Standard (AUS) 806 "Performance Auditing" and AUS 808 "Planning Performance Audits".

The key contacts were:

- Licensee
  - John Ovenden, Lawrence Teo, Alan Shackleton, Debbie O'Shaughnessy
- McGill Engineering Services Pty Ltd
  - Kevan McGill

Compliance with licence conditions was examined according to the likely inherent risk and the adequacy of controls to manage that risk.

### **Nature of audit work conducted**

The *Authority* guidelines for performance audits require that the audit considers:

- a) **Process compliance** - the effectiveness of systems and procedures in place throughout the audit period, including the adequacy of internal controls.
- b) **Outcome compliance** – the actual performance against standards prescribed in the licence throughout the audit period.
- c) **Output compliance** – the existence of the output from systems and procedures throughout the audit period (that is, proper records exist to provide assurance that procedures are being consistently followed and controls are being maintained).
- d) **Integrity of performance reporting** – the completeness and accuracy of the performance reporting to the Authority.
- e) **Compliance with any individual licence conditions** - the requirements imposed on the specific licensee by the Authority or specific issues for follow-up that are advised by the Authority.

### **Audit priority**

The *Authority* guideline for performance audits sets out a rating for audit priority based on inherent risk and existing controls. The following is the assessment of audit priority following the guidelines and the audit plan and as agreed with the licensee.

Item	Discussion
GTL 7	The objective is to ensure that the licensee markets the use of gas to small use customers. This is unlikely in this case as the licensee will achieve better utilization of the distribution infrastructure with more customers connected. There is sufficient capacity in the network to connect without requiring network augmentation. The impact would be restricted in area or time giving moderate consequences. This gives moderate consequences and unlikely as the risk dimensions.
GTL 10	The objective is to ensure that customers receive at least the prescribed service standards. Given that gas is a discretionary service (unlike electricity) the success of the licensee depends on service standards. The result is that the likelihood is possible and restricted in area and time giving moderate consequences as risk dimensions.
GTL 11	The obligation is to have an approved complaints handling system. It is possible that the licensee could not have a complaints handling process but the consequences would be restrained in time as the licence requires that the complaints handling process be submitted for approval by the <i>Authority</i> within 3 months of gaining a licence. This gives possible likelihood and moderate consequences as risk dimensions.
GTL 14	The obligation is to have an approved customer safety awareness program. Given that the issue relates to customer safety the consequences would be major and it is unlikely that the licensee could not have a customer safety awareness program. This gives a major consequence and unlikely risk dimensions.
GTL 16	The obligation is to ensure that the licensee has sufficient resources to carry out the licence obligations. In this case the likelihood is possible and would be restricted in time giving moderate consequences as risk dimensions.
GTL 19	The obligation is to ensure that the remote catastrophic event prevents the licence obligations from being discharged. This gives a major consequence and unlikely risk dimensions.

Item	Licence obligation	Consequence	Likelihood	Inherent Risk	Controls risk requirement	Audit priority	Compliance rating
7	Obligation to market gas	Moderate	Unlikely	Medium	Moderate	4	Compliant - 4
10	Service standards and information provision	Moderate	Possible	Medium	Moderate	4	Compliant - 5
11	Complaints handling process	Moderate	Possible	Medium	Moderate	4	Compliant - 5
14	Customer safety awareness	Major	Unlikely	High	Strong	2	Compliant - 5



	program						
16	Financial and technical resources	Moderate	Possible	Medium	Moderate	4	Compliant - 5
19	Insurance	Major	Unlikely	High	Strong	2	Compliant - 5

## Audit Results and Recommendations

### Clause 7 Obligation to market gas.

Licence obligation GTL Clause 7						Compliance rating Compliant - 4			
7. <b>Obligation to market gas</b> The licensee must, to the extent commercially viable, make reasonable endeavours to promote the sale of gas to all small use customers within the licence area.									
<b>Observations</b>									
Process	<input checked="" type="checkbox"/>	Outcome	<input checked="" type="checkbox"/>	Output	<input checked="" type="checkbox"/>	Reporting	<input checked="" type="checkbox"/>	Compliance	<input checked="" type="checkbox"/>
<p>The licensee has used flyers and brochures to market gas. The volume of gas / revenue from sales of gas to small use customers has increased significantly as has the number of small use customers. These increases are evidence of marketing gas to small use customers. Copies of the advertisements in the local newspaper have been sighted.</p> <p>The <i>Gas Marketing Code of Conduct 2004</i> also applies to the licensee. There have been no complaints about marketing, let alone about marketing practices that would be inconsistent with the Code.</p>									
<b>Issues</b>									
<p>The perceived impediment is the cost to convert LPG appliances to natural gas. The key contact with customers is the gas fitter that is servicing or altering the gas appliances. The licence area is wider than the existing distribution system available to small use customers. Marketing is to the town of Esperance, but only those within the existing distribution system can be connected. This is consistent with the “extent commercially viable”. The extension of the distribution system is an obligation on the distributor and not the gas trader.</p>									
<b>Recommendations</b>									
<p>Therefore it is important to market to gas fitters of the cost benefit of using natural gas and the short payback time for the investment in conversion. The local gas fitters should be reminded periodically of the commercial benefits of conversion.</p>									
<b>Management Actions</b>									
<p>A marketing package is to be issued to local gas fitters every 2 years.</p>									

### Clause 10 Service standards and information provision.

<b>Licence obligation GTL Clause 10</b>	Compliance rating Compliant – 5
<b>10. Service standards and information provision</b>	

- (1) Subject to subclause (2), the licensee must use its best endeavours to maintain a level of customer service (including the provision and treatment of information) at least consistent with the customer service code, except where the Chairman permits otherwise.
- (2) Except as expressly provided under the licence, the customer service code does not apply to the licensee and, to the extent of any inconsistency, a provision of the licence prevails over a provision of the customer service code.
- (3) Without limiting subclause (1), the licensee must
  - (a) make available to the Chairman a copy of the Customer Charter ('customer charter') it prepares under the customer service code; and
  - (b) include in the customer charter at least a statement of the general principles upon which it will provide services to its small use customers.
- (4) Subclause (3) does not create a duty upon the licensee to comply with any provision of the customer charter, nor does it provide any person with a legally enforceable right or cause of action in relation to or associated with any provision of the customer charter.
- (5) Without limiting the generality of the customer service code, the licensee must make available to its small use customers on request the following information, whether as part of its customer charter or otherwise:
  - (a) any information required to be made available to the small use customer under the standard customer contract, in the manner required by the standard customer contract;
  - (b) the information required to be provided under clause 2.1.2.1 of the customer service code;
  - (c) a summary of key relevant provisions of the customer service code, together with information required by clause 1.3.4 of the customer service code regarding changes to the code;
  - (d) a summary of the licensee's key relevant powers in the event of an emergency; and
  - (b) a summary of the licensee's processes for handling enquiries and complaints.
- (6) The licensee must provide to each small use customer either on or before the date of the first bill either:
  - (a) the information specified in subclause (5); or
  - (b) a list of the information available on request under subclause (5).
- (7) The licensee must at its own expense make available a copy of the terms of the standard customer contract to any small use customer or prospective small use customer who requests them.
- (8) If any variation to the licence changes the terms of the standard customer contract,

the licensee must within a reasonable time provide a copy of the changed terms to each affected small use customer.									
(9) The licensee may comply with subclause (8) by including a copy of the changed terms in each affected small use customer's next gas invoice.									
(10) The licensee may request the Chairman to approve a code ('alternative code') in substitution for the AGA code (or for a code previously approved under this clause), and the Chairman may approve the alternative code.									
(11) If the customer service code is not the AGA code, a reference in these terms and conditions to a numbered clause of the customer service code is to be read as a reference to the provision (if any) in the customer service code that corresponds to the clause in the AGA code with the same number.									
<b>Observations</b>									
Process	<input checked="" type="checkbox"/>	Outcome	<input checked="" type="checkbox"/>	Output	<input checked="" type="checkbox"/>	Reporting	<input checked="" type="checkbox"/>	Compliance	<input checked="" type="checkbox"/>
<p>The licensee is to maintain customer service standards that are at least consistent with the customer service standards in the AGA customer service code.</p> <p>The licence requires that the licensee makes available to the <i>Authority</i> a customer service charter that the licensee produces under the customer service code. A customer service charter has been produced and approved by the <i>Authority</i>.</p> <p>Code clause 2.1.2.1 requirements are covered in the standard form contract and customer service charter. The complaints handling process is summarised in the customer service charter.</p> <p>The package of information that is issued to prospective customers complies with the above requirements. In addition all the required information is available on the public web site.</p> <p>Summary of powers in event of emergency are given in various places such as the standard form contract and customer service charter.</p> <p>There have been no changes to licence condition to form an opinion about compliance with communication requirements for changes.</p> <p>The licensee has implemented a process where bills can be paid by Centrepay for Centrelink benefit customers.</p>									
<b>Issues</b>									
The referenced code is out of production and hard to obtain. It is not good regulatory practice to refer to a standard that is not available. However, the licensee has a copy of the standard.									
<b>Recommendations</b>									
The <i>Authority</i> review and produce a customer service standard that is available and in the interim make available on their web site a copy of the referenced Code.									
<b>Management Actions</b>									
Not applicable.									

**Clause 11 Complaints handling process.**

<b>Licence obligation GTL Clause 11</b>	<b>Compliance rating</b> Compliant – 5								
<b>11. Complaints handling process</b> (1) The licensee must: <ul style="list-style-type: none"> <li>(a) develop and within 3 months after the date of grant lodge with the Chairman a copy of; and</li> <li>(b) thereafter be in a position to implement when needed, a process ('complaints handling process') for dealing with complaints against the licensee arising out of the licensee's activities the subject of the licence by:             <ul style="list-style-type: none"> <li>(c) a small use customer;</li> <li>(d) a prospective small use customer; or</li> <li>(e) a person occupying premises directly affected by the activities.</li> </ul> </li> </ul> (2) Without limiting clause 10(1), the complaints handling process must comply with clause 2.5 of the customer service code.									
<b>Observations</b>									
Process	<input checked="" type="checkbox"/>	Outcome	<input checked="" type="checkbox"/>	Output	<input checked="" type="checkbox"/>	Reporting	<input checked="" type="checkbox"/>	Compliance	<input checked="" type="checkbox"/>
A complaint handling process has been developed and approved by the <i>Authority</i> . There have been no complaints to form an opinion about compliance with complaint handling process. The complaints handling process is summarised in the customer service charter.									
<b>Issues</b>									
None									
<b>Recommendations</b>									
None									
<b>Management Actions</b>									
Not applicable.									

**Clause 14 safety awareness program.**

<b>Licence obligation GTL Clause 14</b>	<b>Compliance rating</b> Compliant – 5
<b>14. Customer safety awareness program</b> (1) The licensee is to lodge with the Chairman within 3 months after the date of grant, a customer safety awareness program in accordance with subclause (3).	

- (2) The licensee must consult with the Chairman when preparing the customer safety awareness program.
- (3) The customer safety awareness program is to communicate information to small use customers regarding safety in the use of gas and must address, at a minimum, provision of the following information to small use customers:
  - (a) information on the properties of gas relevant to its use by small use customers;
  - (b) a notice of the requirement for proper installation and use of approved appliances and equipment;
  - (c) a notice of the requirement to use only qualified tradespersons for gas connection and appliance and equipment installation;
  - (d) the proper procedure for the reporting of gas leaks or appliance or equipment defects; and
  - (e) safety procedures to be followed and the appropriate telephone number to call in case of emergency.

**Observations**

Process	<input checked="" type="checkbox"/>	Outcome	<input checked="" type="checkbox"/>	Output	<input checked="" type="checkbox"/>	Reporting	<input checked="" type="checkbox"/>	Compliance	<input checked="" type="checkbox"/>
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A customer safety awareness plan has been developed and approved by the *Authority*. The customer safety awareness plan contains the required elements.

The required safety information is also summarised for the customers in the customer service charter and the customer service charter is provide to prospective customers and is on the web site. A sample of the information provided to prospective customers has been examined and complies with the requirements.

**Issues**

None

**Recommendations**

None

**Management Actions**

Not applicable.

**Clause 16 financial and technical resources.**

<b>Licence obligation</b> <b>GTL Clause 16</b>	Compliance rating Compliant – 5
<b>16. Financial and technical resources</b>	
(1) The licensee must have and continue to have financial and technical resources sufficient to meet current and reasonably foreseeable obligations that might arise in relation to its activities the subject of the licence.	

<p>(2) The licensee must ensure that its employees, agents and subcontractors are competent persons.</p> <p>(3) The licensee must:</p> <p>(a) within 2 weeks after receipt of a written request by the Chairman provide to the Chairman written evidence, as reasonably specified by the Chairman, that the licensee maintains the financial and technical resources required under this clause; and</p> <p>(b) notify the Chairman immediately of a significant reduction (or proposed reduction) in the licensee's financial or technical resources that would, in the licensee's reasonable opinion, materially inhibit the performance of the current and reasonably foreseeable obligations that may arise in relation to its activities the subject of the licence.</p>									
<b>Observations</b>									
Process	<input checked="" type="checkbox"/>	Outcome	<input checked="" type="checkbox"/>	Output	<input checked="" type="checkbox"/>	Reporting	<input checked="" type="checkbox"/>	Compliance	<input checked="" type="checkbox"/>
<p>The licensee is owned by a large listed public company with very significant assets. The licensee's financial resources are appropriate for its operations. The turnover and profit increased from the previous financial year.</p> <p>The performance indicators are reasonable and the financial processes and controls are appropriate for the scale of operations.</p> <p>The technical resources are contracted to a major competent supplier. The performance measures for the contract and the results are both appropriate.</p>									
<b>Issues</b>									
None									
<b>Recommendations</b>									
None									
<b>Management Actions</b>									
Not applicable									

**Clause 19 insurance.**

<b>Licence obligation GTL Clause 19</b>	<b>Compliance rating</b> Compliant - 5
<p><b>19. Insurance</b></p> <p>(1) The licensee must, for the duration of the term, have:</p> <p>(a) adequate property insurance against damage, loss, or destruction to property required by the licensee to conduct its activities the subject of the licence; and</p> <p>(b) adequate liability insurance against loss, damage, death, or injury to the property or personnel of the licensee and the public, in connection with,</p>	



arising out of or related to its activities the subject of the licence.

- (2) The licensee is to provide the Chairman, upon request, details of insurance coverage in terms of:
- (a) the currency of insurance;
  - (b) the amount insured;
  - (c) the activities insured; and
  - (d) any other details reasonably required by the Chairman.
- (3) The Chairman may wholly or partially waive compliance with this clause if he or she is satisfied that the licensee has made:
- (a) adequate alternative arrangements;
  - (b) accepts the licensee as a self insurer; or
  - (c) considers that there are other sufficient reasons for doing so.

#### Observations

Process	<input checked="" type="checkbox"/>	Outcome	<input checked="" type="checkbox"/>	Output	<input checked="" type="checkbox"/>	Reporting	<input checked="" type="checkbox"/>	Compliance	<input checked="" type="checkbox"/>
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The licensee has appropriate insurance cover and the certificates of currency have been sighted. Jardine Lloyd Thomson provide the cover including, public liability (\$20,000,000), excess liability (general liability \$30,000,000 and products liability \$30,000,000) and industrial special risks \$100,000,000).

#### Issues

None

#### Recommendations

None

#### Management Actions

Not applicable.

### Post Audit Implementation plan

Item	Action	Responsible	When
1	It is important to market to gas fitters of the cost benefit of using natural gas and the short payback time for the investment in conversion. The local gas fitters should be reminded periodically of the commercial benefits of conversion.	General Manager	March 2008

**Audit Evidence**

The following evidence was gathered for the audits and asset management system review.

1. Legislation and standards

- *Energy Coordination Act 1994*
- *Gas Standards Act 1972*
- *Gas Standards (Gas Supply and System Safety) Regulations 2000*
- *AG 755 1998 Natural Gas Customer Service Code*
- Auditing and Assurance handbook
- Gas Distribution Licence 6
- Gas Trading Licence 6

2. Licensee's documents

- Balance sheets and financial indicators
- Gas quality samples
- Prospective customers package
- Asset management system
- Asset management philosophy and strategy
- Asset management maintenance plan
- Asset management operating plan
- Risk management plan
- Emergency response plan
- Environmental management plan
- Gas modelling spreadsheet
- Customer safety awareness program
- Customer service charter
- Standard form contract
- Complaints handling system
- Certificate of insurance currency
- Authority matrix Esperance
- Esperance project compliance register
- Samples of marketing information - sighted
- Notices of completion file – sighted
- Asset register and geographic display – sighted
- Websites – Esperance–energy.com and WorleyParsons share point – viewed.

### ***Audit Time***

The audits and asset management review were undertaken by Kevan McGill and took approximately 130 hours aggregate for all 3 reviews.