



## Independent Assurance Practitioner's Report to SA Power Networks

GHD Hill Michael has reviewed the following information prepared by SA Power networks in response to the Reset Regulatory Information Notice ("the Notice") issued by the Australian Energy Regulator (AER), for the regulatory control period 2015 to 2020.:

- ▶ Actual and estimated non-financial information in the worksheets titled '2. *Expenditure*, '5 *Network Information*', and '6 *Service & Quality*' of a data template (attached at Appendix A) prepared by SA Power Networks ("Non-financial Information").
- ▶ Variables reviewed were:
  - 2.4.1 Augex Model Inputs – Asset Status – Subtransmission Lines
  - 2.4.2 Augex Model Inputs – Asset Status – High Voltage Feeders
  - 2.4.3 Augex Model Inputs – Asset Status – Subtransmission Substations, Subtransmission switching stations and Zone Substations
  - 2.4.4 Augex Model Inputs – Asset Status – Distribution Substations
  - 2.4.5 Augex Model Inputs – Network Segment Data
  - 5.2.1 Asset Age Profile
  - 6.1.1 Telephone Answering
  - 6.2.4 Customer Numbers
  - 6.2.5 Customer Service

The Australian Energy Regulator requires the Non-Financial Information and an accompanying Basis of Preparation document for the performance of a function conferred on it under the National Electricity (*South Australia*) Law, namely to assist with the distribution determination for the regulatory control period commencing on 1 July 2015 and ending on 30 June 2020 as outlined in the Regulatory Information Notice issued to SA Power Networks in August 2014.

### Management's Responsibility for the Data Template and Basis of Preparation

Management is responsible for the preparation of the Non-Financial Information and Basis of Preparation, and has noted in the Basis of Preparation whether it considers that the information supplied is appropriate for the activities of the Australian Energy Regulator. Management is also responsible for such internal controls as management determines are necessary to enable the preparation of the Non-Financial Information that is free from material misstatement, whether due to fraud or error.

### Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the Non-Financial Information based on our review.

We have conducted our review of the Non-Financial Information in accordance with the Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the Non-Financial Information is not prepared, in all material respects, in accordance with the Basis of Preparation and the requirements of the Notice.

ASAE 3000 requires us to comply with the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

A review consists of making enquiries, primarily of persons responsible for the preparation of the Non-Financial Information, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

## **Conclusion**

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the Non-Financial Information is not prepared, in all material respects, in accordance with the requirements of the Notice or SA Power Networks' Basis of Preparation.



**David Bones**  
**Service Group Manager Power Economics and Regulation**

GHD Hill Michael

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