



Table 1: Proposed Post-Audit / Post-Review Implementation Plan

Reference ¹	Non Compliance / Controls improvement	Auditors Recommendation	Action Proposed to be Taken by LSPL ²	Responsible Person	Target Completion Date
01 [3]	<p>Water Services Act 2012 Section 21(1)(c) Water Services Licence Clause 3.1.1 & 3.5</p> <p>The auditor examined LSPL AMS and determined the documents to be unsatisfactory and failed to address the twelve Asset Management processes outlined in Table 23 of ERA's "2019 Audit and Review Guidelines – Water Licences"</p>	Refer to Table 2 of the audit report	Update and further develop the AMS to address the auditor's findings and achieve compliance with Water Services Act and Water Services Licence.	BLS	29 Nov. 2019
02 [4]	<p>Water Services Act 2012 Section 22 Water Services Licence Clause 3.4.1</p> <p>The auditor identified a discrepancy in the operating area map</p>	<p>Recommendation 3/2019:</p> <ul style="list-style-type: none"> LSPL should keep a copy of plan OWR-OA-311 to help ensure its actual water services operating area agrees with the defined operating area. 	Ensure plan OWR-OA-304 is removed from the operating system and OWR-OA-311 is available.	BLS	4 Oct. 2019
03 [6]	<p>Water Services Act 2012 Section 24(1)(a) & 24(2) Water Services Licence Clause 4.1.1</p> <p>As for Item 02 above</p>	As for Item 01 above	As for Item 01 above	BLS	29 Nov. 2019

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04 [7]	<p>Water Services Act 2012 Section 24(1)(b) Water Services Licence Clause 4.1.1 & 4.1.2</p> <p>The auditor found that LSPL failed to inform ERA appropriately of changes to subcontracted service providers.</p>	<p>Recommendation 2/2019:</p> <ul style="list-style-type: none"> • LSPL should consider implementing a compliance register which records all its obligations in terms of the: <ul style="list-style-type: none"> ○ Water Services Act 2012; ○ Water Services Regulations 2013; ○ Water Services Code of Conduct (Customer Service Standards) 2018; and ○ Water Services Licence - LSPL - WL47, Version 1, 10 March 2017. 	<p>Implement a register to record communications with stakeholders.</p> <p>Implement a register to record compliance with requirements.</p>	BLS	29 Nov. 2019
05 [11]	<p>Water Services Act 2012 Section 27 Water Services Licence Clause 3.1.1</p> <p>The auditor considers that LSPL failed to comply with the requirements of the WSCoC.</p>	Refer items 07 – 29	Refer items 07 – 29	BLS	29 Nov. 2019
06 [43]	<p>Water Services Act 2012 Section 151(2) Water Services Licence Clause 3.1.1</p> <p>The auditor considers the Notice of Works provided by LSPL for the proposed wastewater treatment plant to have been inadequate.</p>	Refer Recommendation 2/2019 for a compliance register in Item 04 above	<p>Develop a system for recording communications.</p> <p>As for item 04 above</p>	BLS	29 Nov. 2019

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07 [92]	<p>Water Services Code of Conduct 2018 Clause 8(1)-(3)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor examined a number of LSPL documents and identified some documents on the LSPL web site were not the most recent versions of the documents</p>	<p>Recommendation 6/2019:</p> <ul style="list-style-type: none"> • LSPL should ensure current information about connections, as stipulated in clause 8 of the Water Services Code of Conduct (Customer Service Standards) 2018 (Customer Service Standards) are publicly available. 	Ensure all information and linked documents on web site are up to date and links are to correct document.	BLS	1 Nov. 2019
08 [93]	<p>Water Services Code of Conduct 2018 Clause 9(2) & 9(4)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor was not able to view any records confirming that customers were connected within the stated time period</p>	<p>Recommendation 7/2019:</p> <ul style="list-style-type: none"> • LSPL should keep proper records of connections made including dates on which: <ul style="list-style-type: none"> ○ Customers complied with all conditions for connection; and ○ Connections were completed. 	Develop a system to record customer interactions, including date of contact, date required for action and date of completion of action.	BLS	4 Oct. 2019
09 [100]	<p>Water Services Code of Conduct 2018 Clause 13(1)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor found that customer bills did not contain all prescribed information.</p>	<p>Recommendation 8/2019:</p> <ul style="list-style-type: none"> • LSPL should amend its tax invoices to comply with all the stipulations of clause 13(1) of the Customer Service Standards. 	Amend customer bills to meet requirements prescribed in WSCoC.	BLS	1 Nov. 2019

Reference ¹	Non Compliance / Controls improvement	Auditors Recommendation	Action Proposed to be Taken by LSPL ²	Responsible Person	Target Completion Date
10 [101]	<p>Water Services Code of Conduct 2018 Clause 13(4)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor found that customer bills did not contain all prescribed information.</p>	<p>Recommendation 9/2019:</p> <ul style="list-style-type: none"> LSPL should amend its tax invoices to comply with all the stipulations of clause 13(4) of the Customer Service Standards. 	As for item 09 above	BLS	1 Nov. 2019
11 [102A]	<p>Water Services Code of Conduct 2018 Clause 13(6)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor found that customer bills did not contain all prescribed information.</p>	<p>Recommendation 10/2019:</p> <ul style="list-style-type: none"> LSPL should amend its tax invoices to comply with all the stipulations of clause 13(6) of the Customer Service Standards. 	As for item 09 above	BLS	1 Nov. 2019
12 [106]	<p>Water Services Code of Conduct 2018 Clause 17(2) & 17(3)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor found that the "Leak Allowance Procedure" was not available on the LSPL web site.</p>	Refer Recommendation 2/2019 for a compliance register in Item 04 above	<p>Review '<i>Leak Allowance Procedure</i>' and make available on web site.</p> <p>As for item 04 above</p>	BLS	29 Nov. 2019

Reference ¹	Non Compliance / Controls improvement	Auditors Recommendation	Action Proposed to be Taken by LSPL ²	Responsible Person	Target Completion Date
13 [115]	<p>Water Services Code of Conduct 2018 Clause 20(3) & 20(6)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor found that the “Billing Enquiries Procedure” was not available on the LSPL web site.</p>	<p>Recommendation 12/2019:</p> <ul style="list-style-type: none"> • LSPL’s should ensure its “Customer Service Charter” and “Billing Enquiries Procedure” agrees; • LSPL should correct its “Billing Enquiries Procedure” to refer to a “12 month period ending on the day on which the licensee informed the customer of the undercharging”; and • LSPL should disclose the LSPL document entitled: “Billing Enquiries Procedure” on its website. 	<p>Update ‘Billing Enquiries Procedure’ to fully meet requirements of WSCoC.</p> <p>Ensure consistency between documents.</p> <p>Make ‘Billing Enquiries Procedure’ available on web site.</p>	BLS	1 Nov. 2019
14 [116]	<p>W Water Services Code of Conduct 2018 Clause 20(4)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor found that the LSPL “Billing Enquiries Procedure” does not comprehensively cover the stipulations of clause 20(4) of the Customer Service Standards</p>	Refer Recommendation 2/2019 for a compliance register in Item 04 above	<p>Update ‘Billing Enquiries Procedure’ to fully meet requirements of WSCoC.</p> <p>As for item 04 above</p>	BLS	29 Nov. 2019

Reference ¹	Non Compliance / Controls improvement	Auditors Recommendation	Action Proposed to be Taken by LSPL ²	Responsible Person	Target Completion Date
15 [119]	<p>Water Services Code of Conduct 2018 Clause 24(1)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor believes that LSPL's customer payment options to be deficient</p>	<p>Recommendation 13/2019:</p> <ul style="list-style-type: none"> • LSPL should allow customers to pay bills through Centrepay. 	Enable customers to pay bills through Centrepay	BLS	1 Nov. 2019
16 [121]	<p>Water Services Act 2012 Section 25(1)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor was not able to view evidence of express consent for a customer to pay by direct debit.</p> <p>The auditor was not able to find reference to payment by direct debit in LSPL's "Customer Service Charter" or "Residential Account & Water Service Connection Application"</p>	Refer Recommendation 2/2019 for a compliance register in Item 04 above	<p>Develop procedures for customer bill payment, including requirements for payment by direct debit.</p> <p>As for 15 above.</p> <p>As for item 04 above</p>	BLS	29 Nov. 2019
17 [129C]	<p>Water Services Code of Conduct 2018 Clause 29(9)</p> <p>Water Services Licence Clause 3.1.1 & 5.4.1</p> <p>The auditor was not able to view proof of consultation with relevant consumer organisations in the formulation of the financial hardship policy.</p>	<p>Refer Recommendation 2/2019 for a compliance register in Item 04 above</p> <p>Recommendation 14/2019:</p> <ul style="list-style-type: none"> • LSPL should keep proper records to proof compliance with its obligations in terms of clause 3.1.1 of its Water Services Licence. 	Develop a system for recording communications.	BLS	4 Oct. 2019

Reference ¹	Non Compliance / Controls improvement	Auditors Recommendation	Action Proposed to be Taken by LSPL ²	Responsible Person	Target Completion Date
18 [144C]	<p>Water Services Code of Conduct 2018 Clause 44(1)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor believes the LSPL “Emergency Response Plan” to be inadequate to deal with and minimise the impacts of a burst, leak or blockage in its water supply or sewerage works.</p>	<p>Develop a more comprehensive Emergency Response Plan.</p> <p>Refer Recommendation 2/2019 for a compliance register in Item 04 above and refer recommendation 14/2019 in item 17 above.</p>	<p>Update the ‘Emergency Response Plan’ to comprehensively address emergency events.</p> <p>As for item 04 above</p>	BLS	29 Nov. 2019
19 [144D]	<p>Water Services Code of Conduct 2018 Clause 44(2)</p> <p>Water Services Licence Clause 3.1.1</p> <p>As for item 18 above</p>	As for item 18 above	As for item 18 above	BLS	29 Nov. 2019
20 [144E]	<p>Water Services Act 2012 Section 45</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor identified a lack of contact details on the LSPL web site.</p>	<p>Recommendation 22/2019:</p> <ul style="list-style-type: none"> • LSPL should prominently disclose a contact number for the purposes stipulated in clause 45 of the Customer Service Standards on its website. 	Update contact details on web site.	BLS	1 Nov. 2019

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21 [146]	<p>Water Services Code of Conduct 2018 Clause 46(2)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor found no evidence that the LSPL complaints procedure was based upon AS/NZS 10002-2014 and ERA Guidelines</p>	<p>Refer recommendation 14/2019 in item 17 above and recommendation 2/2019 in item 04 above</p>	<p>Review and update 'Complaints Procedure' is in accordance with AS/NZS 10002-2014 and relevant ERA Guidelines.</p> <p>As for item 04 above.</p> <p>As for item 17 above.</p>	BLS	29 Nov. 2019
22 [150]	<p>Water Services Code of Conduct 2018 Clause 48(1)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor identified that the LSPL tax invoice does not include an option for a large print version.</p>	<p>Amend tax invoice</p> <p>Refer Recommendation 2/2019 for a compliance register in Item 04 above</p>	<p>As for item 09 above</p>	BLS	1 Nov. 2019
23 [152]	<p>Water Services Code of Conduct 2018 Clause 48(2)</p> <p>Water Services Licence Clause 3.1.1</p> <p>On LSPL tax invoices, the auditor could not find any direct references to bills previously issued to the customer or quantity of water supplied / wastewater discharged in previous billing periods.</p>	<p>Amend tax invoice</p> <p>Refer Recommendation 2/2019 for a compliance register in Item 04 above</p>	<p>As for item 09 above</p>	BLS	1 Nov. 2019

Reference ¹	Non Compliance / Controls improvement	Auditors Recommendation	Action Proposed to be Taken by LSPL ²	Responsible Person	Target Completion Date
24 [153]	<p>Water Services Code of Conduct 2018 Clause 49(1)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor identified the link to the LSPL 'Customer Charter' was to a superseded version.</p> <p>The auditor noted that not all prescribed information is available on the LSPL web site.</p>	<p>Recommendation 23/2019:</p> <p>LSPL should make all the prescribed information stipulated in clause 49(1) of the Customer Service Standards publicly available.</p>	<p>Ensure all linked documents on web site are up to date and links are to correct document.</p> <p>Confirm all information required under WSCoC Clause 49 is publicly available.</p>	BLS	29 Nov. 2019
25 [154]	<p>Water Services Code of Conduct 2018 Clause 49(2)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor found that LSPL documentation deficient in that estimates are not addressed, bills associated with a non-standard billing cycle, & the LSPL 'Billing Enquiries Procedure' does not include all information.</p>	<p>Recommendation 24/2019:</p> <p>LSPL should make all the prescribed information stipulated in clause 49(2) of the Customer Service Standards available on its website.</p>	<p>Update '<i>Customer Services Charter</i>' and '<i>Billing Enquiries Procedure</i>' to include</p> <ul style="list-style-type: none"> • Whether the bill is based on a meter reading or estimate • bills for non-standard billing cycles <p>Confirm all information required under WSCoC Clause 49 is publicly available.</p>	BLS	29 Nov. 2019

Reference ¹	Non Compliance / Controls improvement	Auditors Recommendation	Action Proposed to be Taken by LSPL ²	Responsible Person	Target Completion Date
26 [154A]	<p>Water Services Code of Conduct 2018 Clause 49(3)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor identified that no link to the WSCoC existed on the LSPL web site.</p>	Refer Recommendation 2/2019 for a compliance register in Item 04 above	Add link to WSCoC to the LSPL web page.	BLS	1 Nov. 2019
27 [154B]	<p>Water Services Code of Conduct 2018 Clause 51(1) & 51(3)</p> <p>Water Services Licence Clause 3.1.1</p> <p>The auditor noted that LSPL does not maintain a preserved supply register.</p>	Refer Recommendation 2/2019 for a compliance register in Item 04 above	Create and maintain a preserved supply register.	BLS	4 Oct. 2019
28 [154C]	<p>Water Services Code of Conduct 2018 Clause 52</p> <p>Water Services Licence Clause 3.1.1</p> <p>Refer Item 27 above</p>	Refer Item 27 above	As for item 27 above.	BLS	4 Oct. 2019
29 [154D]	<p>Water Services Code of Conduct 2018 Clause 53</p> <p>Water Services Licence Clause 3.1.1</p> <p>Refer Item 27 above</p>	Refer Item 27 above	As for item 27 above.	BLS	4 Oct. 2019
30 [156]	<p>Water Services Licence & Water Services Act 2012 Section 3.1.1</p> <p>The auditor considers that LSPL is not fully compliant with applicable legislation.</p>	Specifically addressed within the report (refer Table 4.3 of the auditors report).	As for item 04 above	BLS	4 Oct. 2019

Reference ¹	Non Compliance / Controls improvement	Auditors Recommendation	Action Proposed to be Taken by LSPL ²	Responsible Person	Target Completion Date
31 [160]	Water Services Licence & Water Services Act 2012 Section 3.6.1 The auditor considers that LSPL does not comply with record keeping requirements for company accounts	Refer Recommendation 2/2019 for a compliance register in Item 04 above	Confirm accounting records are in compliance with Australian Accounting Standards Board standards or equivalent. Identify evidence of such that can be made available on request.	BLS	29 Nov. 2019
32 [166]	Water Services Licence & Water Services Act 2012 Section The auditor noted a previously recorded breach of reporting requirements	LSPL should include this breach in its compliance report for the 2018/2019 year. Refer Recommendation 2/2019 for a compliance register in Item 04 above	The breach identified by the auditor was previously identified by ERA and was recorded by LSPL within a draft version of the 2018-19 ERA Compliance Report. This report was submitted to ERA on 23/8/2019. LSPL do not consider this auditor reported item to be an 'additional' non-compliance.	BLS	Done
33 [167]	Water Services Licence & Water Services Act 2012 Section 3.8.3 The auditor considers that LSPL does not have systems in place to manage the requirements of clause 3.8.3 of Licence WL47	Refer Recommendation 2/2019 for a compliance register in Item 04 above	As for item 04 above	BLS	29 Nov. 2019

Reference ¹	Non Compliance / Controls improvement	Auditors Recommendation	Action Proposed to be Taken by LSPL ²	Responsible Person	Target Completion Date
34 [171]	Water Services Licence & Water Services Act 2012 Section Refer item 04 ([7]) above	Refer Recommendation 2/2019 for a compliance register in Item 04 above	As for item 04 above	BLS	29 Nov. 2019
35 [182]	Water Services Licence & Water Services Act 2012 Section Refer item 02 ([4]) above	Refer Recommendation 3/2019 for a correct map of the operating area in Item 02 above	As for item 04 above	BLS	29 Nov. 2019

Notes:

1. Reference number [Auditor reference number in Audit Report table 4.3]
2. LSPL = Lancelin South Pty Ltd
3. BLS = B Shackleton, Technical Director – Water, GHD Pty Ltd, on behalf of Lancelin South