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The background of the entire page is a photograph of a wind farm. Several large, three-bladed wind turbines are visible, standing on tall metal towers. They are situated in a field of golden-brown grass under a clear blue sky with a few wispy clouds. The turbines are arranged in a line, receding into the distance.

Capacity Market Audit

Independent Market Auditor's Report
For the period 1 May 2019 to 30 April 2020

Date: 5 July 2021



Market Auditor Report – Notice re Distribution and Publication

This notice concerns the Market Auditor Report to the Commission for Regulation of Utilities (CRU) and the Utility Regulator (UR) (together the Regulatory Authorities (the RAs)) on the Capacity Market Audit for the 12 months ended 30 April 2020 dated 5 July 2021 (the "Report").

This notice does not apply to the RAs or Parties to the Code who have signed the "Terms of Release to the Parties to the Code" letter (including their employees acting within the scope of their employment duties).

The requirement for the Capacity Market Audit is set out in the I-SEM Capacity Market Code ("the Code") designated on 2 June 2017 and as amended from time to time. This Report was prepared by Deloitte Ireland LLP (a partnership established in Ireland and with its main office at Deloitte & Touche House, Earlsfort Terrace, Dublin 2, Ireland) ("Deloitte").

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No work has been carried out nor have any enquiries of RAs or the System Operator ("SO") been made since 01 June 2021. The Report does not incorporate the effects, if any, of any events or circumstances which may have occurred or information which may have come to light subsequent to that date. Deloitte makes no representation as to whether, had Deloitte carried out such work or made such enquiries, there would have been any material effect on the Report. Further, Deloitte has no obligation to notify you if any matters come to its attention which might affect the continuing validity of the comments or conclusions in the Report.

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This notice shall be governed and construed in accordance with the laws of Ireland. The courts of Ireland will have exclusive jurisdiction to settle any claim, dispute or difference which may arise out of or in connection with this notice.

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1. Introduction

1.1 Background

The Capacity Market Code (“the Code”) was first published on 2 June 2017, and subsequently updated twice annually to reflect any necessary amendments, and sets out the arrangements whereby market participants can qualify for, and participate in, auctions for the award of capacity.

The RAs have engaged Deloitte as Capacity Market Auditor to undertake a Market Audit of the operation and implementation of certain of the arrangements, procedures and processes as required under the Code. Paragraph B.11.1.1 of the Code requires the RAs to appoint a Market Auditor. Section B.11 of the Code sets out the requirements of the Capacity Market Auditor. As required under the Code the RAs consulted on the scope of the Capacity Market Audit resulting in the publication of the Terms of Reference for the Capacity Market Audit (SEM-20-073) on 16 November 2020 (confirmed in SEM-21-003 on 14 January 2021) (“ToR”).

The scope of the Market Audit is set out in the ToR in accordance with paragraph B11.2 of the Code. The period of the Audit has been defined as covering the period from 1 May 2019 to 30 April 2020 and will incorporate the following auctions:

- T-1 CY2020/2021 – which took place on 26 November 2019;
- T-2 CY2021/2022 – which took place on 5 December 2019; and
- T-4 CY2023/2024 – which took place on 27 April 2020.

As defined in the ToR the scope of the Capacity Market Audit focused on the activities of the SO under the Code and associated Agreed Procedures and covered the systems and processes within the control of the SO. The scope of the Capacity Market Auditor’s assurance activities relates to the SO activities under the Code, to the extent covered by specific requirements in the Code, Appendices and Agreed Procedures, and included:

- Accession and Registration;
- Default, Suspension and Termination;
- Qualification;
- Operation of the auction and award of capacity;
- Secondary trading;
- Implementation agreements;
- SO and other Charges;
- Invoicing and Payment;
- Credit Cover management;
- Disputes;
- Modifications; and
- Design Authority / Code development and Systems Upgrade.

1. Introduction (Continued)

Based on discussions with the RAs, the RAs have confirmed that those areas already assessed and reported on by the Capacity Auction Monitor are not required to also be assessed by the Capacity Market Auditor – in broad terms this excludes from the Auditor scope the activities relating to Qualification and Operation of the Auction for the three Auctions included in the Audit Period. During the planning and delivery of the work we liaised with the Auction Monitor to discuss the scope and findings of their work.

Unless otherwise specified, words and expressions used in this Report have the same meaning as defined in the Code.

1.2 Requirement for Market Audit

The requirement for a Market Audit of the Code is set out in section B of the Code in paragraphs B.11.1.1 to B11.2.8. As specified in the ToR, it covers the 12 month period ended 30 April 2020. The majority of our assurance testing took place between November 2020 and March 2021. .

1.3 Report Structure

Section 2 contains our Market Audit Conclusion. The Market Audit Scope was agreed by the RAs in accordance with the ToR.

Section 3 contains our Report of Significant Issues, setting out matters identified during the course of the audit which, while not material in the context of the audit and not resulting in a qualified Audit Opinion, may have a significant impact on Parties to the Code. Where, in our judgement, matters arising may be significant to individual parties such matters have been included in the Significant Issues Report with sufficient detail so as to allow the RAs and Parties to the Code to evaluate the impact of the cause and circumstances of matters reported. As set-out in the ToR the Auditor will report on a volumetric basis with a materiality set at 20MW for the market level and 2MW at the participant level. The Auditor will also report on any "Significant Issues" regardless of materiality in order to capture any regular incidents including those which may have a potential significant quantitative or qualitative impact. You will note we have not identified any Significant Issues as part of our audit work.

Section 4 contains details of Other Matters Arising which we wish to bring to the attention of the market. We include this section as we believe it may assist the RAs and Parties to the Code to judge for themselves the relative significance of all points reported.

Section 5 contains details of the follow up on prior year issues, which were brought to your attention in the prior year Capacity Market Report, some of which have been resolved and where the points have not yet been resolved they have been referenced into Section 3 or Section 4 of this report.

2. Market Auditor Conclusion

Independent Market Auditor's Assurance Report to the Commission for Regulation of Utilities ("The Commission" or "CRU") and the Utility Regulator ("UR") (together "The RAs")

We have performed assurance work over the extent to which the System Operator ("SO") have complied with the Code and relevant Agreed Procedures as defined in the "Terms of Reference for the Year 2 Market Audit" published by the RAs on 14 January 2021, for the 12 month period ending 30 April 2020. The engagement has been performed in accordance with ISAE 3000 (Revised) "Assurance Services Engagements other than Audits or Reviews of Historical Financial Information" ("ISAE 3000") issued by the International Auditing and Assurance Standards Board. In the context of this engagement the terms "Audit" and "Market Audit" mean a reasonable assurance engagement performed in accordance with (ISAE) 3000.

This report is made solely for the RAs, as a body, in accordance with paragraph B.11.2.1 of the Code. Our work has been undertaken so that we might state to the RAs those matters we are required to state to them in a reasonable assurance report in accordance with ISAE 3000 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the RAs and the Parties as a body, for our work, for this report, or for the conclusions we have formed. Parties to the Code may only rely on this report if they have agreed in writing to be bound by the conditions under which it has been prepared, in line with the engagement letter.

Unless otherwise specified, words and expressions used in this report have the same meaning as defined in the Code.

Responsibilities of the System Operator, RAs and Parties to the Code (together the "Responsible Party")

The Code is a legal agreement which, inter alia, sets out the terms of the Capacity Market arrangements to secure generation adequacy and capacity to meet the demands of consumers on the island of Ireland ("Single Electricity Market"). The Code defines the Rules and Agreed Procedures which are required to be followed by the signatories to the Code ("Parties") who are bound by its provisions.

The functions of the RAs are set out in the Electricity Regulation Act 1999, the Northern Ireland (Miscellaneous Provisions) Act 2006 and in the Code. In the context of the Market Audit, the role of the RAs as the Responsible Party is to appoint the Market Auditor and agree the terms of the Market Auditor's appointment, consult on and issue the Terms of Reference for the Market Audit, and receive Market Audit Reports.

The SO is responsible for the operation of the Single Electricity Market under the Code as set out in paragraphs A.1.1.1 and A.1.2.1 therein and for complying with the requirements of the Code and Agreed Procedures as listed in appendix A to the Code, insofar as they are applicable to the SO.

The responsibilities of the Parties in respect of the Market Audit are set out in paragraph B.5 of the Code, which requires parties to provide without charge to the Market Auditor in a timely manner, subject to any obligations of confidentiality, such information as is reasonably required by the Market Auditor to enable the Market Auditor to comply with the functions and obligations and Terms of Reference for the purposes of conducting the audit and preparing and finalising the Audit Report. A person may only become a Party to the Code in accordance with the terms of the Code and the Capacity Market Framework Agreement.

2. Market Auditor Conclusion (Continued)

Responsibilities of the Market Auditor

The requirements for the Market Audit are set out in paragraphs B.11.2.1 to B.11.2.8 of the Code, in particular paragraph B.11.2.1 of the Code which sets out that “The Capacity Market Auditor shall conduct an audit of the operation and implementation of the arrangements, procedures and processes under this Code at least once a year, in accordance with the Terms of Reference determined by the RAs.” It is our responsibility as Market Auditor to execute the Market Audit as required under the Code and as set out in the Terms of Reference for the Year 2 Market Audit and provide a reasonable assurance report thereon. We comply with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, or equivalent code, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

We apply International Standard on Quality Control 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and RAs requirements.

We further include other matters not considered material / significant, based on the stipulated levels, that are considered of interest to parties to the Code in the “Other Matters Arising” section of the report.

Limitations and exclusions from scope

Our assurance work excluded the audit of the obligations on the System Operators in relation to the Operation of the Auction and award of Capacity that was tested by the Capacity Auction Monitor. We liaised with the Capacity Auction Monitor during the performance of our assurance work in respect of the scope and findings of the Auction Monitor and sought to avoid duplicating the work performed by the Capacity Auction Monitor. The role and reporting obligations of the Capacity Auction Monitor are reflected in Section B.10.2 to B.10.4 of the Capacity Market Code.

2. Market Auditor Conclusion (Continued)

Basis of assurance conclusion

We conducted our assurance work in accordance with ISAE 3000. That standard requires that we plan and perform our work to obtain appropriate evidence about the subject matter of the engagement sufficient to support a conclusion providing reasonable assurance when evaluated against the applicable criteria. In the context of the Market Audit, the subject matter consists of relevant activities of the SO which are evaluated against the relevant paragraphs of the Code and applicable Agreed Procedures as set out in the Terms of Reference for the Year 2 Market Audit.

Our assurance work included examination, on a test basis, of evidence relevant to the Code and Agreed Procedures including the review of risks, control objectives and controls associated with the SO performance of their duties and operation of the Capacity Market arrangements. Our testing of the controls comprised review of documentation, corroborative enquiry with key SO staff and, on a sample basis, testing the operation of controls and the validity and accuracy of the calculations underlying settlement output.

We planned and performed our assurance work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the SO has complied with the Code and relevant Agreed Procedures as defined in the Terms of Reference for the Year 2 Market Audit.

We were not required to carry out an audit conducted in accordance with International Standards on Auditing (Ireland). Consequently, our conclusion is not expressed as an audit opinion.

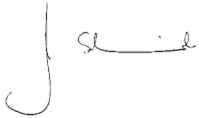
For the purpose of our conclusion a qualification, in terms of material non-compliance with the Rules and relevant Agreed Procedures of the Code, would arise if the volumetric impact of errors identified individually or in aggregate exceeded the materiality value as set out in section 1.3 above or where we considered the breach to be of such significance that it undermined the robust operation of the processes in place.

We have prepared a Report of Significant Issues which is attached to this conclusion setting out matters identified during the course of the audit which, while not material in the context of the audit, may have a significant impact for Parties to the Code. Our conclusion should be read in conjunction with the "Report of Significant Issues", but is not qualified in respect of the matters contained in the Report of Significant Issues.

2. Market Auditor Conclusion (Continued)

Conclusion

On the basis set out above and subject to the exclusions noted in the Responsibilities of the Market Auditor section above, in our opinion, during the period 1 May 2019 to 30 April 2020 the SO has, in all material respects, complied with the Code and relevant Agreed Procedures as set out in the Terms of Reference for the Year 2 Market Audit.



For and on behalf of

Deloitte Ireland LLP

Chartered Accountants

Deloitte & Touche House

29 Earlsfort Terrace

Dublin 2

Date: 5 July 2021

3. Report of Significant Issues

Issue	Effect	SO Response
None noted		

4. Other Matters Arising

Issue	Effect	SO Response
Accession and Registration – Agreed Procedure 1		
1. No evidence of issuing of the signed Accession Deed		
<p>In accordance with Section B.5.1.7. of the Code and Agreed Procedure 1, the System Operator (“SO”) is required to issue the Applicant with a signed and dated Accession deed via e-mail.</p> <p>Through testing of Accessions and Registrations the following was however noted:</p> <ul style="list-style-type: none"> For one out of two new party registration instances tested, the SO did not submit the executed Accession Deed to the Applicant due to Covid 19 restrictions. For one out of two new party registration instances tested, no evidence could be obtained that a copy of the signed and dated Accession Deed was sent to the Applicant, via email. <p>A similar issue was noted in the prior year audit.</p>	<p>Non-compliance with Section B.5.1.7 of the code and Agreed Procedure 1</p>	<p>Finding accepted.</p> <ul style="list-style-type: none"> At the time of COVID restrictions this Deed was awaiting final execution, however due to the implementation of COVID restrictions the SO was unable to attend the office and therefore had to review the process for execution with Legal department and management. This new process has now been put in place, however there is a backlog of legal documents that require execution. We are working to get any outstanding documentation executed. A copy of the executed Accession Deed has since been sent to the Participant. A checksheet has since been developed further to ensure key milestones are achieved.

Issue	Effect	SO Response
2. Publication of Notification of becoming a party		
<p>In accordance with Agreed Procedure 1, the SO is required to publish notification that the Applicant has become a Party.</p> <p>For two out of two new party registration instances tested, it was noted that the SO did not publish notification that the Applicants had become parties.</p>	<p>Non-compliance with Agreed Procedure 1</p>	<p>Finding accepted. The System Operators are currently working on creating this file for publication on the website, due to take place this business year.</p>
3. Notification of further information requirement not submitted within the required timeframe		
<p>In accordance with section B.5.2.8 of the Code and Agreed Procedure 1, the SO is required to notify the applicant if further information or clarification is required in order to complete the Participation Notice, within 10 working days of receiving the Participation Notice.</p> <p>For three out of five provisional registration of a unit candidate instances tested the SO notified the Applicants that further information or clarification was required in order to complete the Participation Notice after 15 days of receiving the Participation Notice.</p>	<p>Non-compliance with Section B.5.2.8 of the Code and Agreed Procedure 1</p>	<p>Finding accepted. The 3 units identified relate to the same Participant and the email requesting further information was sent 5 Working days late. These units were not delayed in registering or qualifying due to this observation. A check sheet has since been developed further to ensure key milestones are achieved.</p>
Default, Suspension and Termination		
4. Default Notice not issued by registered Post		
<p>In accordance with Section B.13.2.3 the SO is required to issue a Default Notice immediately upon becoming aware of a default by registered post and a copy by email.</p> <p>For the instance tested the SO could not provide evidence that the Default Notice was issued by registered post.</p>	<p>Non-compliance with section B.13.2.3 of the Code</p>	<p>Finding accepted. The CMC Agreed Procedure 2 will be reviewed this year to look at a more efficient way, rather than registered post for notifying the Participants of a Default Notice.</p>

Issue	Effect	SO Response
Commissioned Capacity		
5. Capacity Quantity Commissioning Date not updated in the Capacity and Trade Register upon the receipt of the Implementation Progress Report		
<p>In accordance with Section G.3.1.7 the SOs shall update the Capacity Quantity Commissioning Date for the relevant trade in the Capacity and Trade Register to be the earlier of that date and the Long Stop Date, If the SOs receive an Implementation Progress Report in respect of Awarded New Capacity indicating that the date for achieving the Substantial Completion Milestone has changed.</p> <p>The System Operator doesn't update the Capacity Quantity Commissioning Date in the Capacity and Trade Register at the time of the receiving of an Implementation Progress Report in respect of Awarded New Capacity indicating that the date for achieving the Substantial Completion Milestone has changed. The System Operators provided the following explanation: "The System Operators don't update the Capacity Quantity Commissioning Date in the Capacity and Trade Register upon the receiving of the Implementation Progress Report. The System Operators update the Capacity Quantity Commissioning Date manually once the Unit is completed."</p>	<p>Non-compliance with section G.3.1.7 of the Code</p>	<p>Finding accepted. The System Operators are working to implement this as part of our process and procedure going forward. This information is not used or required for any connecting systems at present.</p>
Credit Cover Management		
6. Deed of charge not fully executed		
<p>In accordance with J.3.3.2 (i) the SO is required to use the final executed Deed to Charge to give notice to the SEM bank and procure the SEM's bank acknowledgement pursuant to clause 2.4 of the Deed of Charge and Account Security.</p> <p>For one out of two units sampled the SO did not fully execute the Deed of Charge due to Covid 19 restrictions.</p>	<p>Non-compliance with section J.3.3.2(i)</p>	<p>Finding accepted. The SOs are working through the backlog of documentation, in particular the execution of hard copies, introduced by COVID-19.</p>

Issue	Effect	SO Response
Modifications		
7. Quarterly Reports not issued to the RAs		
<p>In accordance with section B.12.13.4 of the Code, the SO shall submit a quarterly report to the RAs including the progress and status of modifications proposals. If the RAs have determined a Modification Finalisation Date under paragraph B.12.3.1, then the timing of these reports shall be scheduled such that a report is submitted not less than one month prior to that date. These reports shall be published by the SO as soon as reasonably practicable after they are submitted to the RAs.</p> <p>As in prior year, it was noted during our testing that no quarterly reports were sent to the RAs.</p>	Non-compliance with section B.12.13.4 of the Code	Finding accepted. This item has been previously escalated internally with the final position that the Secretariat will now produce a dedicated Modifications RA Quarterly report. This will be issued in line with current quarterly time periods. This information is currently publically available material, however to ensure that this non-compliance no longer occurs a report will be published linking this already available information in one report.
8. Workshop agenda not sent within required timeframe		
<p>The SO is required to circulate an agenda to Workshop participants at least ten working days in advance of the Workshop, except in the case of a Workshop under paragraph B.12.9.5(b) of the Code.</p> <p>For one out of two modification proposals tested, the related agenda to the workshop, in which these proposals were discussed, were not circulated to the participants within 10 working days, as required by the Code. A similar issue was also noted in the prior year audit.</p>	Non-compliance with section B.12.9.5 of the Code	Finding accepted. CMC_02-21 has been raised by the Secretariat and discussed at Workshop 18, on 11th March 2021 – this will now go to RA consultation with a decision and implementation due over a 2/3 month period. The current timescales cause a clash between the deadline for receipt of new Modification Proposals and the issuing of an agenda. The Proposal drafted will change the timeline for issuing of agenda to ensure that this non-compliance no longer occurs.

Issue	Effect	SO Response
Access Security – Privileged Access		
9. Lack of logging mechanisms and oversight controls		
<p>In our review of users having privileged access to CMP in accordance with CMP Agreed Procedure 4 – 2.10.5, we have identified that theCMP vendor uses a generic administrator account having privileged access within CMP. We identified that there were a lack of logging mechanisms configured in CMP and oversight controls to monitor user activities.</p> <p>A similar issue was also noted in the prior year audit.</p>	<p>Non-compliance with CMC Agreed Procedure 4 - 2.10.5 System Operator User Access Management</p>	<p>Management has engaged our CMP support partner to implement account tracking on all accounts within CMP. This will record all user activity including; logon/logoff activity and any changes made while the user is logged on to the system. The target implementation date is December 2021.</p>

5. Follow up on prior year issues

Prior Period Issue	Update	2020 Classification	Previous Classification
1. Issuing Signed Accession Deed	During the 2019/20 review, Deloitte identified two similar instances to those identified in the 2018/19 review whereby Deloitte could not assess that the signed and dated the Accession Deed was submitted to the Applicant via email. As such the issue remains open. Refer to issue 1, Section 4.	Open	2019: Other
2. Framework Agreement not signed off	During the 2019/20 review, for the samples selected no issues were noted in this regard.	Closed	2019: Other
3. Submission of Final Qualification Results by due date	During the 2019/20 review no issues were noted in this regard During the current year audit there were no instances noted where Qualification Results were not published in line with the Auction Timetables. However, we note during the qualification process of the 2023/2024 T-4 Capacity Auction there was a modification made to the Auction Timetable. This was noted by the Capacity Auction Monitor in the I-SEM 2023 -24 T 4 Capacity Auction Independent Auction Monitor Report.	Closed	2019: Other
4. Qualification results issued to participant not in line with approved results	The SO noted that this was a one off manual error and Qualification Results are now issued via CMP. .	Closed	2019:Other
5. Information not published as required	Deloitte noted that this has been rectified in the current year.	Closed	2019:Other
6. Performance security not maintained	Confirmed with the SO that this was due to a rounding error in the template used to calculate performance security meaning that the unit was just below the 90% required performance security but was not notified to post the required performance security. The template has been updated to prevent this from happening again. No known instance of this has re-occurred in the period.	Closed	2019:Other
7. Receipt of Deed of Charge	Deloitte confirmed that all Signed Deeds of Registration from this prior year issue were now signed. One instance of no signed deed of charge was noted in the current year audit. Refer to issue 6 of Section 4 above.	Open	2019:Other
8. Panel Chairperson notice	Deloitte confirmed that a new work procedure was in place relating to sending a Notice of Dispute to the Chairperson. Confirmed no known instances of a re-occurrence in the period.	Closed	2019:Other
9. No Dispute Resolution in place	The SO noted that this was a one off occurrence. The dispute resolution agreement was signed and meeting information in relation to this was provided but the physical	Closed	2019:Other

Prior Period Issue	Update	2020 Classification	Previous Classification
	copy could not be located. During the 2019/20 review, for the samples selected no issues were noted in this regard.		
10. Workshop agenda	During the current year audit this issue was noted again. Please refer to Issue 8 of Section 4 above.	Open	2019:Other
11. Action of Urgent marked proposal	Deloitte noted as part our work in the current year, that, for an urgent item selected for review an email was sent to the RA's within one working day.	Closed	2019:Other
12. Quarterly reports not issued to RAs	Deloitte noted this issue again in the current year. Please refer to issue 7 in Section 4 above.	Open	2019:Other
13. Publication of RAs Decision	During the 2019/20 review, for the samples selected no issues were noted in this regard.	Closed	2019:Other
14. CMP change log not consistently implemented	During the 2019/20 review, for the samples selected no issues were noted in this regard.	Closed	2019:Other
15. Lack of Logging mechanisms and oversight controls	Deloitte noted this issue again in the current year. Please refer to Issue 9 of Section 4 above.	Open	2019:Other
16. Invalid user access	Deloitte noted that this has been rectified in the current year.	Closed	2019:Other
17. Retention of data transactions not aligned with code requirements and lack of monitoring of third party retention of CMP backup data	Deloitte noted that this has been rectified in the current year.	Closed	2019:Other



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