

This plan has been developed by APA Group in response to the report by Geographe Environmental Services Pty Ltd titled *Emu Downs Joint Venture - Performance Audit & Asset Management System Review Report 2024*, dated December 2024.

**Post Audit and Review Implementation Plan – January 2025**

Rec. reference	Non-compliance / Controls improvement (Rating / Licence obligation reference number & licence obligation / Details of non-compliance or inadequacy of controls)	Auditor's recommendation	Action proposed to be taken by the licensee	Responsible person(s)	Target completion date
01/2024	<p><b>Controls and compliance rating:</b> A2</p> <p><b>Obligation reference and description:</b> (105) 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><b>Details of non-compliance:</b> Due to administrative errors the Standing Charges were paid late on 1 of the 20 invoices due during the audit period. The subsequent compliance report noted an administrative error was responsible for the non-compliance.</p>	<p>The payment of Standing Charges has been well addressed by the Licensee and future payments were made within the required timeframes. The Licensee demonstrated awareness to the obligation through controls and effective corrective action. As such, no further recommendations were made.</p>	<p><b>No further action required.</b></p>	<p>Not applicable, as no action is required</p>	<p>Not applicable, as no action is required</p>
02/2024	<p><b>Controls and compliance rating:</b> B2</p> <p><b>Obligation reference and description:</b> (124) EGL, 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.</p> <p><b>Details of non-compliance:</b> The Standing Charge Data was submitted past the required date for the 2022 reporting year. This obligation was raised in the previous audit period and recommendations have been made in relation to developing a more robust process for tracking and responding to non-compliance, such as internal audits prior to reporting deadlines.</p>	<p><b>1. Enhance compliance documentation and record-keeping:</b></p> <ul style="list-style-type: none"> <li>- Review and update policies and procedures related to compliance with the Electricity Generation Licence (EGL1) to ensure accurate record-keeping and timely reporting.</li> <li>- Improve compliance documentation management to facilitate easier tracking and verification of compliance status.</li> </ul> <p><b>2. Update and optimise Vigilant system for compliance management:</b></p> <ul style="list-style-type: none"> <li>- Complete the upload of the actions from Gap analysis to Vigilant.</li> <li>- Conduct a comprehensive review of the Vigilant system to ensure that all compliance obligations, including Type 2 reportable obligations, are accurately recorded and tracked.</li> <li>- Set up automated alerts within Vigilant for upcoming compliance deadlines and flagging of any discrepancies in recorded information.</li> </ul> <p><b>3. Conduct a pre-submission internal review:</b></p> <ul style="list-style-type: none"> <li>- Establish and document a structured internal review process to ensure accuracy of Type 2 reportable obligations before submitting annual compliance reports.</li> <li>- Leverage monthly asset performance meetings to review and resolve non-compliance issues</li> </ul> <p><b>4. Assign clear responsibilities and accountability with RACI integration:</b></p> <ul style="list-style-type: none"> <li>- Use the RACI model to clarify roles, accountabilities, and communication for all compliance activities.</li> <li>- Ensure Operations Risk, Compliance and Assurance team oversee tracking and reporting obligations.</li> </ul>	<p><b>1. Enhance compliance documentation and record-keeping:</b></p> <ul style="list-style-type: none"> <li>- Develop WA Power Compliance Management Plan, which sets out WA power assets' key compliance obligations, key stakeholders and supporting documentation (e.g. policies and procedures).</li> </ul> <p><b>2. Update and optimise Vigilant system for compliance management:</b></p> <ul style="list-style-type: none"> <li>- Review of gap analysis between compliance obligations and Vigilant to be conducted. Enter any outstanding obligations identified through the review to Vigilant.</li> <li>- Regarding the third bullet point, Vigilant already has automated alerts set up. As such, no further action is required in relation to this point.</li> </ul> <p><b>3. Conduct a pre-submission internal review:</b></p> <ul style="list-style-type: none"> <li>- <b>No further action required.</b> A checklist has been developed to conduct an internal review of obligations and is utilised to determine any non-compliances prior to submission of the annual compliance report. Compliance obligations, including any non-compliances, are discussed at monthly asset performance meetings by the asset's management team.</li> </ul> <p><b>4. Assign clear responsibilities and accountability with RACI integration:</b></p> <ul style="list-style-type: none"> <li>- <b>No further action required.</b> Accountability for obligations is determined upon entry of obligations into Vigilant where obligations, controls and actions are assigned to relevant individuals. Further to this, the Operations Risk, Compliance and Assurance team already oversees compliance management. This is achieved through management of obligations in Vigilant, the annual Vigilant certification process and involvement in monthly asset performance meetings where regulatory compliance performance is displayed and discussed.</li> </ul>	<p>Regulatory Compliance Manager</p> <p>Regulatory Compliance Manager</p> <p>Not applicable, as no action is required</p> <p>Not applicable, as no action is required</p>	<p>31/5/25</p> <p>30/6/25</p> <p>Not applicable, as no action is required</p> <p>Not applicable, as no action is required</p>
03/2024	<p><b>Controls and compliance rating:</b> B3</p> <p><b>Obligation reference and description:</b> 1.1 Asset management plan covers the processes in this table*</p>	<p>To enhance the effectiveness of the WA Renewables Asset Management Plan (WARAMP) and the Asset Management System Manual (AMSM), APA should undertake the following corrective actions:</p> <p><b>1. Formalise a structured review process for the AMS:</b></p> <ul style="list-style-type: none"> <li>- Implement a more frequent review cycle for the Asset Management System (AMS), with updates conducted annually or biennially, and additional reviews</li> </ul>	<p><b>1. Formalise a structured review process for the AMS:</b></p> <ul style="list-style-type: none"> <li>- Review existing asset management documentation to identify what documents are to be retained and updated or archived.</li> <li>- On identification of documents to be retained, allocate an owner and review date to documents (with periodic review dates to be entered in Vigilant).</li> </ul>	<p>Asset Manager</p>	<p>31/12/25</p>

\*Table 23 of the ERA's 2019 Audit and Review Guidelines – Electricity and Gas Licences (August 2022).

**Details of non-compliance:** The WA Renewables Asset Management Plan (WARAMP), Emu Downs Asset Management System Manual (AMSM) and the EDRF Year Plans lack a formal asset disposal process and testing of contingency planning for all assets. There was an absence of regular management reviews, and there is no contractor verification process formalised for Vestas, leading to reduced system effectiveness.

- triggered by significant operational changes, regulatory updates, or risk assessments. Inclusion of a contractor verification process is recommended.
- Establish a review committee with representatives from key departments (e.g., operations, compliance, risk management) to oversee and approve updates to the AMS.
- Develop a timeline for the next three review cycles to ensure proactive planning, with the first updated review completed by Q4 2024

- Develop a document review schedule and communicate to relevant stakeholders.
- Develop an AMS document hierarchy to show the linkage between documents and facilitate identification of documents that require review.
- Establish a review committee with representatives from key departments (e.g., operations, compliance, risk management) to oversee and approve updates to the AMS.
- Develop a timeline for the next three review cycles to ensure proactive planning.

**2. Establish a comprehensive asset disposal and replacement strategy:**

- Develop a clear asset disposal strategy that covers end-of-life management, including criteria for asset decommissioning, sale, or repurposing, and document this in the AMS.
- Align the disposal strategy with regulatory requirements and operational frameworks, ensuring that all steps comply with environmental and safety standards.
- Create a phased replacement strategy for assets nearing end-of-life, with specific timelines for each phase, and update the life cycle financial model accordingly.
- Include an asset condition monitoring program to identify underperforming assets and plan for their timely replacement.

**2. Establish a comprehensive asset disposal and replacement strategy:**

- Develop a clear asset disposal strategy that covers end-of-life management, including criteria for asset decommissioning, sale, or repurposing, and document this in the AMS.
- Align the disposal strategy with regulatory requirements and operational frameworks, ensuring that all steps comply with environmental and safety standards.
- Update the Asset Lifecycle Plan in line with the first two document review actions under number 1 above.
- Define O&M contractors' conditioning monitoring program in the Asset Management Plan (AMP)

Asset Manager

31/12/25

**3. Develop and regularly test detailed contingency plans (also refer 9.1, recommendation 06/2024):**

- Create comprehensive contingency plans for critical asset failures, addressing key risk scenarios such as major equipment breakdowns, extreme weather events, and cyberattacks. The EDRF Year Plan currently included EBoP only. If required to be undertaken by Vestas the AMS should specify this requirement and process.
- Schedule semi-annual testing and drills for the contingency plans, with post-drill reviews to identify areas for improvement and ensure plans are understood by all personnel.
- Integrate contingency planning into the AMS to ensure alignment with business continuity and disaster recovery frameworks.

**3. Develop and regularly test detailed contingency plans (also refer 9.1, recommendation 06/2024):**

- Review O&M contractors' contingency plans for critical asset failures.
- Integrate contingency planning into the AMS to ensure alignment with business continuity and disaster recovery frameworks.

O&M Support & Strategy team

31/12/25

**4. Review and update the requirement for Vestas to develop a Contract Asset Management Plan (CAMP):**

- Reassess the requirement for Vestas to provide a Contract Asset Management Plan and ensure it aligns with current asset management standards and the ISO 55001 framework.
- If a CAMP is deemed necessary, establish a timeline for Vestas to submit an updated plan by Q4 2024 and include provisions for annual reviews to ensure it remains current.
- Incorporate requirements for Vestas to provide regular updates on key asset management activities, including maintenance schedules, performance reports, and compliance with the CAMP.

**4. Review and update the requirement for Vestas to develop a Contract Asset Management Plan (CAMP):**

- As part of the review of asset management documents in the action proposed above (recommendation 03/2024, action 1), determine whether a standalone CAMP is required or whether it can be incorporated into sections of the AMP. If the CAMP is to be retained, review it in line with the document review schedule to be developed in response to recommendation 03/2024.

Asset Manager

Initial review of AMS documentation (per the action in response to recommendation 03/2024) to be completed by 31/12/25.

**5. Monitor and report on the implementation of corrective actions:**

- Develop Key Performance Indicators (KPIs) to track the progress and effectiveness of the corrective actions, such as review cycle adherence, completion of contingency plan tests, and asset disposal milestones. i.e. formalise Services Audit option in the Operations and Maintenance (O&M) Contract.
- Provide quarterly updates to senior management on the status of these actions to ensure accountability and continuous improvement.

**5. Monitor and report on the implementation of corrective actions:**

- Senior management to track and monitor the progress of corrective actions at the monthly WA Renewables asset performance meeting.
- Await completion of the current company-wide obligation management project to check if any improvements to systems and procedures are required in relation to managing non-statutory obligations (such as contractor audits).

Action 1 – Complete

Action 1 – Complete

Action 2 - Regulatory Compliance Manager

Action 2 – 31/1/27

04/2024

**Controls and compliance rating:** B3

**Obligation reference and description:** 1.9 Asset management plan is regularly reviewed and updated

**Details of non-compliance:** The WA Renewables Asset Management Plan (WARAMP) and Asset Management System Manual (AMSM) were reviewed infrequently, Vestas lacked a formal Asset Management Plan (AMP) and there was an absence of a contractor verification process to ensure AMS activities were aligned with the generation licence requirements.

To ensure the Asset Management System (AMS) remains effective and responsive, APA should undertake the following actions:

**1. Adopt a more frequent AMS review cycle:**

- Reduce the AMS review cycle from five years to a more frequent schedule, such as every two years, or initiate reviews whenever significant changes in operations, technology, or regulatory requirements occur.
- Establish a structured review process that includes interim updates (e.g., annual reviews) to address any emerging risks or regulatory changes. The first interim review should be completed by Q4 2024. Form a cross-functional review committee to oversee the updates, consisting of representatives from risk management, compliance, operations, and asset management.

**1. Adopt a more frequent AMS review cycle:**

- As part of the review of AMS documentation proposed in response to recommendation 03/2024, determine if the current AMS review frequency is adequate and amend if required.

Asset Manager

31/12/25

	<p><b>2. Clarify and formalise the requirement for Vestas to develop a Contractor Asset Management Plan (AMP):</b></p> <ul style="list-style-type: none"> <li>- Review the O&amp;M Contract to determine if the requirement for Vestas to develop a Contractor AMP aligns with contractual and asset management standards, including ISO 55001.</li> <li>- If a Contractor AMP is required, set a deadline for Vestas to submit an updated plan by Q4 2024, ensuring it covers key asset management activities, including maintenance schedules, risk management practices, and compliance requirements.</li> <li>- Include provisions in the O&amp;M Contract for regular reviews of the Contractor AMP (e.g., annually), with feedback from APA to ensure it remains current and aligned with the AMS.</li> </ul> <p><b>3. Integrate monitoring and reporting mechanisms:</b></p> <ul style="list-style-type: none"> <li>- Establish key performance indicators (KPIs) to monitor the responsiveness of the AMS to changes in risk, technology, and regulations, and track compliance with the new review cycle.</li> <li>- Implement a reporting process where progress on AMS updates and the development of the Contractor AMP are reviewed quarterly by senior management to ensure accountability.</li> </ul> <p><b>4. Implement contractor verification processes:</b></p> <ul style="list-style-type: none"> <li>- Develop a clear RACI framework to ensure Vestas understand the AMS requirements.</li> <li>- Utilise the provisions of the Services Audit clause in the O&amp;M Contract.</li> </ul>	<p><b>2. Clarify and formalise the requirement for Vestas to develop a Contractor Asset Management Plan (AMP):</b></p> <ul style="list-style-type: none"> <li>- As part of the review of AMS documentation proposed in response to recommendation 03/2024, determine if a CAMP is required and, if it is retained, allocate a review date.</li> </ul> <p><b>3. Integrate monitoring and reporting mechanisms:</b></p> <ul style="list-style-type: none"> <li>- This action is not required. Instead, we will review the AMS periodically (as outlined in response to recommendation 03/2024) and when there is a significant change to the operating environment that triggers a review.</li> </ul> <p><b>4. Implement contractor verification processes:</b></p> <ul style="list-style-type: none"> <li>- Develop a clear RACI matrix to ensure Vestas understand the AMS requirements.</li> <li>- Introduction of auditing of O&amp;M contractor performance is to be considered in response to recommendation 07/2024. Please refer to this recommendation for further details on this point.</li> </ul>	<p>Asset Manager</p> <p>Asset Manager</p> <p>O&amp;M Strategy &amp; Support team</p>	<p>31/12/25</p> <p>Initial review of AMS documentation (per the action in response to recommendation 03/2024) to be completed by 31/12/25.</p> <p>30/9/25</p>
<p>05/2024</p> <p><b>Controls and compliance rating:</b> B3</p> <p><b>Obligation reference and description:</b> 3.4 There is a replacement strategy for assets</p> <p><b>Details of non-compliance:</b> During the review period, APA lacked a clearly defined and consistent replacement strategy for assets, with discrepancies in end-of-life assumptions for the Emu Downs Wind Farm across key documents—the AMS Manual (stated EOL 2031), the 2024-2025 EDRF Year Plan (stated EOL 2026), and the WARAMP (Indicated EOL range 2026–2031). These inconsistencies, coupled with the delayed wind farm condition assessment (from FY23 to FY25), could undermine effective asset replacement planning.</p> <p>While the EBoP Equipment Life Extension was completed in 2023, decisions regarding extending operations or decommissioning the wind farm remain misaligned with asset condition assessments, financial models, and contract timelines. As such necessitating improved planning integration to link these unified assumptions to timelines for upgrades, decommissioning, and contract obligations, ensuring coordinated decision-making and effective asset management.</p>	<p>To ensure consistency and accuracy in asset replacement planning, it is recommended that APA:</p> <p><b>1. Resolve the discrepancy in design life:</b></p> <ul style="list-style-type: none"> <li>- Establish a unified end-of-life assumption for the Emu Downs assets (20 or 25 years) by the end of Q3 2024, ensuring that the AMSM, WARAMP, and Year Plans are updated accordingly.</li> <li>- Clearly specify where assets have differing asset life spans, for example the wind turbines, EBoP, solar farm, etc.</li> <li>- Conduct stakeholder consultations (e.g., with Vestas, financial planners, and engineers) to determine the most feasible design life based on current asset conditions and projected performance.</li> </ul> <p><b>2. Update the life cycle financial model and replacement strategies:</b></p> <ul style="list-style-type: none"> <li>- Where required, revise the life cycle financial model and asset replacement strategies based on the agreed-upon design life, with updates completed by Q4 2024.</li> <li>- Incorporate provisions for phased replacements or upgrades to extend asset life where feasible, in line with industry standards for similar renewable facilities.</li> </ul> <p><b>3. Implement a structured review process for the replacement strategy:</b></p> <ul style="list-style-type: none"> <li>- Establish a biannual review cycle for the replacement strategy to ensure it remains aligned with the latest asset performance data, condition assessments, and industry developments.</li> <li>- Integrate findings from life extension studies (to be completed by early 2025) into the replacement strategy, allowing for dynamic adjustments in planning.</li> <li>- Include performance indicators in the review process to measure the effectiveness of the replacement strategy and adapt it to evolving operational and financial conditions.</li> </ul> <p><b>4. Document and communicate all changes across relevant plans:</b></p> <ul style="list-style-type: none"> <li>- Ensure that any updates to the design life, financial model, or replacement strategies are reflected in all relevant documents (AMSM, WARAMP, Year Plans) and communicated to key stakeholders by Q1 2025.</li> <li>- Implement a change management process to track updates across documents and develop a RACI framework where appropriate.</li> </ul>	<p><b>1. Resolve the discrepancy in design life</b></p> <ul style="list-style-type: none"> <li>- Establish a unified end-of-life assumption for the Emu Downs assets (20 or 25 years), ensuring that the AMSM, WARAMP, and Year Plans are updated accordingly.</li> <li>- Clearly specify where assets have differing asset life spans, for example the wind turbines, EBoP, solar farm, etc.</li> <li>- Conduct stakeholder consultations (e.g., with Vestas, financial planners, and engineers) to determine the most feasible design life based on current asset conditions and projected performance.</li> </ul> <p><b>2. Update the life cycle financial model and replacement strategies:</b></p> <ul style="list-style-type: none"> <li>- Where required, revise the life cycle financial model and asset replacement strategies based on the agreed-upon design life</li> <li>- Incorporate provisions for phased replacements or upgrades to extend asset life where feasible, in line with industry standards for similar renewable facilities.</li> </ul> <p><b>3. Implement a structured review process for the replacement strategy:</b></p> <ul style="list-style-type: none"> <li>- Implement a periodic review period for the replacement strategy as part of the review of AMS documents proposed in response to recommendation 03/2024.</li> <li>- Integrate findings from life extension studies (scheduled to be completed by early 2025) into the replacement strategy.</li> </ul> <p><b>4. Document and communicate all changes across relevant plans:</b></p> <ul style="list-style-type: none"> <li>- Update relevant AMS documents in line with the document review schedule proposed in response to recommendation 03/2024, including by reflecting any updates to the design life, financial model, or replacement strategies in all relevant documents.</li> <li>- Communicate changes to all relevant teams and the asset management performance team.</li> <li>- Develop RACI matrix that sets out responsibilities for AMS documents.</li> </ul>	<p>Asset Manager</p> <p>Asset Manager</p> <p>Asset Manager</p> <p>Asset Manager</p>	<p>31/12/25</p> <p>31/3/26</p> <p>30/12/25</p> <p>Action 1 - Initial review of AMS documentation (per the action in response to recommendation 03/2024) to be completed by 31/12/25. Action 2 - Changes will be communicated as required as documents are updated (following 31/12/25).</p>

06/2024	<p><b>Controls and compliance rating:</b> B3</p> <p><b>Obligation reference and description:</b> 9.1 Contingency plans are documented, understood and tested to confirm their operability and to cover higher risks</p> <p><b>Details of non-compliance:</b> Although contingency and emergency response plans were established for the Emu Downs Renewable Facility (EDRF) and supported by comprehensive Business Continuity and Disaster Recovery Plans, there was no evidence of testing and personnel training for the specific contingency plans. This lack of testing could compromise the plans' effectiveness in responding to high-risk scenarios.</p>	<p>To strengthen the effectiveness of contingency planning, APA should undertake the following actions:</p> <p><b>1. Enhance documentation of contingency plans:</b></p> <ul style="list-style-type: none"> <li>- Review and update all existing contingency plans to ensure they are comprehensive, covering various high-risk scenarios, including equipment failures, extreme weather events, and cybersecurity threats.</li> <li>- Standardise the format for contingency plans, including clear roles, responsibilities, and step-by-step response procedures. Complete this update by Q4 2025.</li> </ul> <p><b>2. Implement a regular testing and training schedule:</b></p> <ul style="list-style-type: none"> <li>- Schedule semi-annual testing and drills for each contingency plan to ensure they remain effective and actionable. The first drill should take place by Q4 2025.</li> <li>- After each drill, conduct a debrief session to identify any gaps or improvements needed in the plans and document the outcomes in an action log.</li> <li>- Develop a training schedule for all relevant personnel, ensuring they receive refresher training at least once a year or more frequently for high-risk roles.</li> </ul> <p><b>3. Establish a compliance and monitoring program:</b></p> <ul style="list-style-type: none"> <li>- Assign a contingency planning coordinator responsible for ensuring all plans are tested on schedule and that any identified improvements are implemented promptly.</li> <li>- Monitor and report on the progress of training and testing activities, using key performance indicators (KPIs) such as the percentage of staff trained, number of drills conducted, and time taken to complete corrective actions.</li> <li>- Submit quarterly updates to senior management on the status of contingency planning activities, including the results of tests and training outcomes.</li> </ul> <p><b>4. Integrate contingency plans with the AMS and Business Continuity Plan:</b></p> <ul style="list-style-type: none"> <li>- Ensure contingency plans are linked to the Asset Management System (AMS) and Business Continuity Plan (BCP) to provide a cohesive response strategy.</li> <li>- Update the AMS and BCP whenever significant changes are made to contingency plans, ensuring consistency across documents.</li> </ul>	<p><b>1. Enhance documentation of contingency plans:</b></p> <ul style="list-style-type: none"> <li>- Review risk contingency plans to ensure they are up to date and adequately cover applicable risk scenarios.</li> </ul> <p><b>2. Implement a regular testing and training schedule:</b></p> <ul style="list-style-type: none"> <li>- Establish regular testing cycle for contingency plans.</li> <li>- Determine whether current training cycle is appropriate and check O&amp;M contractors' training status.</li> </ul> <p><b>3. Establish a compliance and monitoring program:</b></p> <ul style="list-style-type: none"> <li>- Identify an appropriate owner to systematise proposed regular contingency plan testing cycle outlined under number 2 above.</li> </ul> <p><b>4. Integrate contingency plans with the AMS and Business Continuity Plan:</b></p> <ul style="list-style-type: none"> <li>- Ensure contingency plans are linked to the AMS and BCP as part of the contingency plan review proposed in response to recommendation 03/2024.</li> </ul>	<p>Technical Specialist</p> <p>Technical Specialist</p> <p>O&amp;M Strategy &amp; Support team</p> <p>O&amp;M Strategy &amp; Support team</p>	<p>31/7/25</p> <p>30/9/25</p> <p>30/9/25</p> <p>30/9/25</p>
07/2024	<p><b>Controls and compliance rating:</b> B3</p> <p><b>Obligation reference and description:</b> 12.1 A review process is in place to ensure the asset management plan and the asset management system described in it remain current</p> <p><b>Details of non-compliance:</b> The Asset Management System Manual (AMSM) specified a five-year review cycle, with the most recent review completed in 2020 following the change to O&amp;M duties for the solar farm. In contrast, the WA Renewable Asset Management Plan (WARAMP) follows a two-year review cycle, but the scheduled review for February 2024 was not conducted. This prolonged interval for the AMSM review reduced its effectiveness, allowing some significant changes to remain undocumented. Examples include the transition from Excel spreadsheets to the Vigilant system for risk management and inconsistencies between the AMSM and the 2024-2025 Year Plan regarding the design life of the Emu Downs Wind Farm. The WARAMP specifies a design life range of 2026–2031, highlighting potential conflicts in strategies for maintenance, upgrades, or decommissioning.</p>	<p>To ensure that key operational changes are not overlooked and the Asset Management System Manual (AMSM) remains up-to-date, APA should implement the following changes:</p> <p><b>1. Adopt a more frequent review cycle:</b></p> <ul style="list-style-type: none"> <li>- Reduce the review cycle for the AMSM and key supporting documents from five years to a shorter interval, such as every two to three years, to ensure that operational changes and new risks are incorporated promptly.</li> </ul> <p><b>2. Update the AMSM and WARAMP to reflect current practices:</b></p> <ul style="list-style-type: none"> <li>- Revise the AMSM and WA Renewables Asset Management Plan (WARAMP) to incorporate current asset management practices, such as the adoption of the Vigilant system for risk management, and the updated design life of the Emu Downs Wind Farm (EDWF).</li> <li>- Establish a timeline for incorporating these updates, with the revisions completed by Q1 2025, ensuring the documents reflect all significant operational adjustments.</li> <li>- Develop a change management procedure for documenting new updates and revisions to ensure all stakeholders are informed of changes and the impact on operations.</li> </ul> <p><b>3. Incorporate a review of Vestas' asset management practices:</b></p> <ul style="list-style-type: none"> <li>- Include a formal review of Vestas' asset management practices in the updated AMSM and WARAMP. This should address any gaps resulting from the absence of a Contractor Asset Management Plan (AMP) and align with ISO 55001 standards. Utilise the provisions of the Services Audit clause in the O&amp;M Contract.</li> <li>- Set up a process for Vestas to provide regular updates on their asset management activities, including maintenance schedules, performance reports, and compliance with AMS requirements, with the first review to be completed by Q4 2024.</li> <li>- Establish requirements for Vestas to develop a simplified Contractor AMP, if deemed necessary, and align it with the overall AMSM.</li> </ul> <p><b>4. Strengthen monitoring and accountability:</b></p> <ul style="list-style-type: none"> <li>- Establish clear accountability using a RACI framework for overseeing updates to the AMSM and WARAMP. Assign a dedicated team or individual as</li> </ul>	<p><b>1. Adopt a more frequent review cycle and 2. Update the AMSM and WARAMP to reflect current practices:</b></p> <ul style="list-style-type: none"> <li>- The proposed review of existing asset management documentation (in response to recommendation 03/2024) will determine whether the AMSM and WARAMP are to be retained and if so, assign appropriate document owners and review cycles.</li> </ul> <p><b>3. Incorporate a review of Vestas' asset management practices:</b></p> <ul style="list-style-type: none"> <li>- Review the adequacy of existing contractor performance verification practices and determine whether auditing of contractor performance is required.</li> </ul> <p><b>4. Strengthen monitoring and accountability:</b></p> <ul style="list-style-type: none"> <li>- Develop a RACI matrix for overseeing updates to the AMSM and WARAMP.</li> </ul>	<p>Asset Manager</p> <p>O&amp;M Strategy &amp; Support team</p> <p>Technical Specialist</p>	<p>Initial review of AMS documentation (per the action in response to recommendation 03/2024) to be completed by 31/12/25.</p> <p>30/9/25</p> <p>30/9/25</p>

- Responsible for managing updates, with senior management Accountable for review and approval. Ensure key stakeholders are Consulted and Informed as appropriate.
- Implement key performance indicators (KPIs) to measure the timeliness, quality, and completeness of updates to the AMSM and WARAMP. Include metrics for incorporating significant operational changes, such as those involving the Vigilant system.
- Report progress to senior management quarterly, focusing on:
  - o Updates made to the AMSM and WARAMP.
  - o Significant operational changes and their integration.
  - o Status of Vestas' asset management reviews.
- Ensure relevant personnel are Informed of updates and changes through clear communication channels. Facilitate awareness of their roles in implementing and adhering to revised asset management practices.

- Quarterly reporting to senior management is not required, as key asset discussions are already held in monthly WA renewables asset performance meetings.

08/2024

**Controls and compliance rating:** B3

**Obligation reference and description:** 12.2  
Independent reviews (e.g., internal audit) are performed of the asset management system

**Details of non-compliance:** While internal audits were conducted for Health, Safety, and Environmental (HSE) compliance, they did not specifically focus on the Emu Downs Renewable Facility's asset management system. Formal independent reviews and structured audits of the AMS, as provided for in the O&M contract, were not carried out. This limited the identification of potential improvements in asset management practices, particularly in the absence of a Contractor AMP or a contractor verification process.

To improve the accuracy, compliance, and operational effectiveness of the Asset Management System (AMS) at the Emu Downs Renewable Facility (EDRF), APA should implement the following actions:

**1. Formalise regular independent or third-party reviews of the AMS:**

- Establish a schedule for independent or third-party reviews of the AMS at least every two years, regardless of Key Performance Indicators (KPIs), to ensure continuous improvement and compliance with regulatory requirements.
- Conduct the first review by Q1 2025 and include a comprehensive assessment of asset management practices, documentation, and regulatory compliance specific to the EDRF.
- Incorporate a process for tracking corrective actions identified during the reviews, with quarterly updates to senior management on the progress of implementing these actions.

**2. Improve verification of contractor controls:**

- Integrate a Formal Schedule for Service Audits as permitted in the O&M Contract.
- Begin conducting service audits by Q4 2024, with the results reviewed by both APA and Vestas to develop joint corrective action plans aimed at improving operational performance.
- Establish a process for documenting audit outcomes and tracking the resolution of any identified issues, with regular reports submitted to APA's senior management.

**3. Establish a process for regular internal and third-party audits of the AMS and O&M contract performance:**

- Implement a formal schedule for regular internal and third-party audits of the AMS and O&M contract performance, with the first internal audit scheduled by Q4 2024 and subsequent third-party audits every two years.
- Set up an audit committee to review findings and oversee the implementation of corrective actions, ensuring that audit results lead to measurable improvements in the AMS.
- Develop Key Performance Indicators (KPIs) to track compliance with the audit schedule, the timeliness of corrective actions, and the impact on asset management effectiveness.

**4. Establish Accountability and Responsibility for Compliance and Audit Procedures:**

- Develop RACI framework for the new audit schedule, requirements, and procedures, including the importance of addressing discrepancies and the role of service audits in maintaining operational effectiveness.

**1. Formalise regular independent or third-party reviews of the AMS:**

- Per the proposed action under recommendation 07/2024, we will review the adequacy of existing contractor performance verification practices and determine if auditing of contractor performance is required.

**2. Improve verification of contractor controls:**

- As above.

**3. Establish a process for regular internal and third-party audits of the AMS and O&M contract performance:**

- As above.

**4. Establish Accountability and Responsibility for Compliance and Audit Procedures:**

- As above.

Technical Specialist

30/9/25