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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 2020 to 30 April 2021

Date 24 November 2023



## 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 2021 dated 24 November 2023 (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 registered address at Deloitte & Touche House, Earlsfort Terrace, Dublin 2, Ireland) ("Deloitte").

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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 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. Section B.11 of the Code sets out the requirements of the Capacity Market Auditor. Paragraph B.11.1.1 of the Code requires the RAs to appoint a 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-21-049) on 14 June 2021 ("ToR") in accordance with paragraph B.11.2 of the Code. The period of the Audit has been defined as covering the period from 1 May 2020 to 30 April 2021 and will incorporate the following auction:

- T-4 CY2024/25 - which took place on 21 January 2021.

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;
- Implementation agreements;
- SO and other Charges;
- Invoicing and Payment;
- Credit Cover management;
- Disputes;
- Modifications;
- Design Authority / Code development and Systems Upgrade; and
- Secondary trading.

# 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 included in the 12 month audit period from 1 May 2020 to 30 April 2021. 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 2021. The majority of our assurance testing took place between February 2023 and July 2023.

## 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 Report of Significant Issues 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. In addition the ToR requires that 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.

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.

## 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 reasonable assurance work over the extent to which the System Operator ("SO") has complied with the Code and relevant Agreed Procedures as defined in the "Terms of Reference for the Year 3 Market Audit" published by the RAs on 14 June 2021, for the 12 month period ending 30 April 2021. 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 (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 3 Market Audit and provide a reasonable assurance report thereon. In conducting our engagement, we have complied with the Code of Ethics issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We apply International Standard on Quality Management 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory 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 under this engagement 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.

There are inherent limitations in assurance engagements on controls as because of their nature they may not detect all errors or omissions in processing or reporting of transactions. The conclusions expressed herein only relate to the period under review, and as at the period end date specified and do not provide assurance in relation to any future period or date as changes to systems or controls subsequent to the period/year covered by this report may alter the validity of our opinions.

## 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 applicable paragraphs of the Code and applicable Agreed Procedures as set out in the Terms of Reference for the Year 3 Market Audit (the 'Applicable Criteria').

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 3 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 volumetric 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 as included in Section 3 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, during the period 1 May 2020 to 30 April 2021 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 3 Market Audit" published by the RAs on 14 June 2021.

A handwritten signature in black ink, appearing to be 'J. Smith'.

For and on behalf of

Deloitte Ireland LLP

Chartered Accountants

Deloitte & Touche House

29 Earlsfort Terrace

Dublin 2

Date: 24 November 2023

### 3. Report of Significant Issues

Issue	Effect	SO Response
None Noted		

## 4. Other Matters Arising

Issue	Effect	SO Response
<b>Credit Cover Management</b>		
1. Deed of Charge not executed		
<p>Where a Participant chooses to provide a cash deposit as part of its Performance Security, which is lodged in a Reserve Account with the applicable SEM Bank, there is a requirement that a Deed of Charge is executed over the credit balance in this account in favour of the System Operators.</p> <p>For both units sampled where a cash deposit had been used as Performance Security the System Operators could not provide any evidence of a Deed of Charge being executed and as such we must assume that no Deed of Charge was executed.</p>	<p>This represents non-compliance with Section J.3.3.2 (i) of the Code. Without an executed Deed of Charge the SO may not be able to recover termination charges in the circumstances allowed for in the Code.</p>	<p>We have a number of deed of charges delayed during COVID. These specific deeds of charge are currently in progress for execution.</p>
<b>Accession and Registration</b>		
2. Signed and dated Accession Deed not submitted to Applicant within the required timeframe		
<p>For 2 of the 3 parties sampled the System Operators did not send the signed and dated Accession Deed within the required timeframe to the applicant. The signed and dated Accession Deed was sent by the System Operator after five months and one month of the required time frame.</p>	<p>Non-compliance with Section B.5.1.7 of the code and Agreed Procedure 1, 3.1, Step 9</p>	<p>Accepted - The SO's are reviewing the current Accession Deed process for possible improvements.</p>
3. No evidence that SO published the Applicant becoming a Party within required timeframe		
<p>For 2 of the 3 parties sampled the SO could not provide evidence to show that they published notification that the Applicant has become a Party within 2 WD of the Applicant becoming a Party. Evidence was provided to show the published list but none to prove it was done within 2 WD.</p>	<p>Non-compliance with Agreed Procedure 1, 3.1, Step 10</p>	<p>Accepted, process will be updated to ensure record is kept of each update.</p>

Issue	Effect	SO Response
4. Process activity documentation not located		
<p>We noted the following instances from our testing where the SO was unable to locate specific process activity documentation to evidence that the required process steps / activity had been followed as required by the Code:</p> <ul style="list-style-type: none"> <li>a) For 4 of the 5 registered units, the SO couldn't locate the email submitted to the Applicant to notify as to whether or not the provisional registration has been approved;</li> <li>b) For 4 of the 5 registered units, the SO couldn't locate the evidence of the registration meeting / call / email correspondence to agree the effective date of the new Unit; and</li> <li>c) For 4 of the 5 registered units, the SO couldn't locate the email submitted to the Applicant to issue Commencement Notice confirming the effective date and the Unit ID.</li> <li>d) For 2 of the 2 deregistered units sampled the SO couldn't locate the receipt of the registered post sent to the participant to issue the Deregistration Consent Order.</li> </ul>	<ul style="list-style-type: none"> <li>a) Non-compliance with Section B.5.2.10 of the Code and Agreed Procedure 1, 3.2, Step 8;</li> <li>b) Non-compliance with AP1, 3.2, Step 9; and</li> <li>c) Non-compliance with AP1, 3.2, Step 10.</li> <li>d) Non-compliance with Section B.5.6.3 of the Code and Agreed Procedure 1, 3.3, Step 9</li> </ul>	<ul style="list-style-type: none"> <li>a) Participants are issued a Unit ID once the application has been assessed and is deemed valid / approved. We are investigating a possible Modification to Agreed Procedure 1 of CMC.</li> <li>b) &amp; c) No effective date applies to the provisional registration of Capacity Market units. Participants are issued a Unit ID once the application has been assessed and is deemed valid. We are investigating a possible Modification to Agreed Procedure 1 of CMC.</li> <li>d) Accepted. The SO's are drafting a Modification to remove the requirement for the hard copy of the Deregistration Consent Order to be issued by post, similar to Modification applied under the T&amp;SC in 2022</li> </ul>
<b>Disputes</b>		
5. Process activity documentation not provided -Panel Appointments		
<p>We noted the following instance from our testing where the SO was unable to provide or locate specific process activity documentation to evidence that the required process steps / activity had been followed as required by the Code:</p> <ul style="list-style-type: none"> <li>a) We were not provided with confirmation that each Panel member had accepted their appointment at least once for the year under review.</li> </ul>	<ul style="list-style-type: none"> <li>a) Non-compliance with Sections B.14.4.3 of the Code</li> </ul>	<p>The SOs note the Auditors findings. The SOs will review the process regarding Disputes to ensure that all relevant documentation is saved down to the appropriate folders and that all steps within the Agreed Procedure are captured.</p>

Issue	Effect	SO Response
<b>Modifications</b>		
6. Quarterly Reports not issued to the Regulatory Authorities		
<p>For 2 of the 2 modification proposals tested, the only reports sent to the RAs is the Working Group Report required in terms of section B.12.7.1 (j). Therefore no quarterly reports are sent as required in terms of section B.12.13.4 of the Code.</p>	<p>Non-compliance with section B.12.13.4 of the Code.</p>	<p>Data required in quarterly report available in all Workshop reports - Quarterly report process implemented from July 21 with the publication of the quarterly report for the period Apr - June 21. Report issue to RAs and report published on www.sem-o.com.</p>
7. Timings of Modification process activity		
<p>We noted the following instances from our testing where the specific timing requirements of the Code were not met:</p> <ul style="list-style-type: none"> <li>a) For 2 of the 2 modification proposals tested, the SO did not send the agenda for the workshop at least 10 working days prior to the workshop. The agenda was sent by the System Operator 6 days prior to the workshop (a similar issue was noted in the prior year audit); and</li> <li>b) For 1 of the 2 modification proposals tested, the SO did not give at least 20 Working Days' notice of the Workshop. The meeting invite was sent by the System Operator 18 days prior to the workshop.</li> </ul>	<ul style="list-style-type: none"> <li>a) Non-compliance with section B.12.7.1(f) of the Code;</li> <li>b) Non-compliance with section Code B.12.7.1(d) of the Code.</li> </ul>	<ul style="list-style-type: none"> <li>a) Error identified by Secretariat that Proposal submission deadline was the same as that of the agenda publication. CMC_02_21 raised to address this - effective in July 21.</li> <li>b) Secretarat failed to observe one none working day due to a bank holiday - invites issued earlier going forward.</li> </ul>

Issue	Effect	SO Response
<b>Secondary Trading</b>		
<b>8. Process activity documentation not provided – Notification of Awarded Capacity</b>		
<p>We noted the following instance from our testing where the SO was unable to provide or locate specific process activity documentation to evidence that the required process steps / activity had been followed as required by the Code:</p> <p>a) notification of the Awarded Capacity and associated price to be submitted to the Participants submitting an Alternative Secondary Trade Notification.</p>	<p>a) Non-compliance with Section M.12.9.1 of the Code</p>	<p>The SOs note that for a small number of ASTNs, that the confirmation email has not been saved down to the relevant ASTN folder. The SOs will undertake a review of the STN process to ensure that all confirmation emails are saved to the relevant folder.</p>
<b>9. PLFF values not published within the required timeframe</b>		
<p>For 1 of the 2 publications tested, the Product Load Following Factor (PLFF) values were not published by the System Operators within the required timeframe. The PLFF values were published by the System Operator after 5 working days and 8 months of the required timeline.</p>	<p>Non Compliance with Code M.12.4.6:</p> <p>"The System Operators shall publish the values of Product Load Following Factor by two Working Days after the Regulatory Authorities have approved (or are deemed to have approved) those factors."</p>	<p>It is the System Operators view that the wording in M.12.4.2 is ambiguous. Depending on how you view the word 'preceding' in the context of M.12.4.2, this would require the SOs to calculate weekly values based on a demand forecast, for a period 15 months after the forecast is calculated. Calculating a value based on demand using values 15 months is likely to lead to an increased disparity between forecast demand and actual demand. It is also unrealistic that Participants will be submitting Secondary Trade requests 15 months out, given that outage schedules would not be finalised, and any provisional outage schedule this far out would likely be subject to change.</p> <p>The SOs believe a modification is required here</p>

Issue	Effect	SO Response
<b>Agreed Procedure 4 - Communication Channel Qualification Testing</b>		
10. Communication Channel Qualification Testing		
<p>In order to perform Communication Channel Testing each Party should be provided access to a Party Certification Environment to perform testing as set out in AP4. No such Party Certification Environment exists.</p>	<p>Non-compliance with AP4 - Section 2.2</p>	<p>The process is managed through CM query management and creation of certs for participants. A separate environment is not required. Consideration will be given to have a mod raised to remove this requirement</p>
11. User access Review		
<p>It was informed that a formal quarterly review was not conducted for the period May 2020 - April 2021. For certain months a monthly review was conducted starting Aug 2020, however we were not able to get evidence of a formal review approval/s and action taken based on the user access review comments.</p>	<p>Non compliance with AP4 - System Operators User Access Management 2.10.5</p>	<p>Accepted. There is no evidence to back up that that the review took place. The Quarterly User Application Audit review processes only began in 2020 and the capturing of requirements developed fluidly.</p> <p>At the beginning all that was captured in Evidence was the user listing per application itself. The requirement then evolved in 2021 to capture the request for review of the user listings by the various business areas, to where we find ourselves today in capturing the User Listing, the request for review and the business area response in evidence of the Audit having taken place. In terms of remediation, as above this is now in place.</p>

Issue	Effect	SO Response
12. User access termination		
<p>Whilst a process exists for access revocation of SO internal users our testing identified that for 1 of a sample of 4 internal users with access revoked during the period the supporting request / ticket could not be evidenced and hence we were unable to verify the documented process was followed.</p>	<p>Non-compliance with AP4 - System Operators User Access Management 2.10.5</p>	<p>Whilst a process exists for access revocation of SO internal users a gap was identified for one user. A review will be undertaken and any relevant process will be updated.</p>
<p><b>Agreed Procedure 5 - System Operation, Testing, Upgrading and Support</b></p>		
13. Helpdesk/Logging and Monitoring of Helpdesk Requests		
<p>The timeliness of requests closure is not monitored or recorded. No tracking mechanism is in place to track whether each category request was closed as per AP5 -2.1 to 2.1.2. The helpdesk requests are not categorised and helpdesk requests are not logged by the SO with the resolution recorded.</p>	<p>Non-compliance with AP5 - Section 2.1, 2.1.2 and 2.1.3</p>	<p>The Capacity Market have no access to a system to monitor each email received officially. We use a colour code in the mailbox where if you categorise an email in your name then it is your responsibility to ensure the query is resolved. There is no timeline, tracking or official record of it. We could look at implementing a tracking system in SharePoint but this would require constant monitoring/updating in an already extremely busy team with limited resources</p>



Issue	Effect	SO Response
14. Release Management (Scheduled Releases) and Proposed implementation plan		
<p>For the changes sampled, we were not able to evidence documentation of release plan. The evidence of release timetable and release plan as per the agreed procedures was not available for review.</p> <p>The process around AP5 -2.2.2 - proposed implementation and Release plan is not followed.</p> <p>The System Operators do not issue a revised impact assessment to the Participants and the Market Operator (including the final Implementation classification, Release content and proposed timeline).</p>	<p>Non-compliance with AP5 – Section 2.2.2 - Release Management (Scheduled Releases)</p>	<p>There is no requirements for the bi-annual release strategy as set out on AP 5. Releases are planned and actioned as required based on a number of input factors. We will consider a mod to the code for this.</p>
15. Change Testing		
<p>There is no separate test environment to allow affected parties to test the interface when release involves changes to the interface with parties as required in Agreed Procedure 5.</p>	<p>Non-compliance to AP5, section 2.2.4 – Testing.</p>	<p>There is only a type-2 interface to the Capacity Market platform and very little external user interactive capability. So there is no requirement for a separate test environment.</p>



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