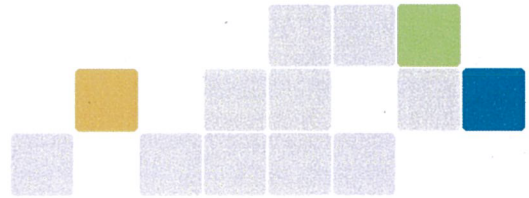




Australian Government
Clean Energy Regulator



IS25-000002

17 November 2025

Dr Kilian Perrem
Inquiry Secretary
Joint Committee of Public Accounts and Audit
PO Box 6021
Parliament House
Canberra ACT 2600

Dear Dr Perrem,

I refer to your letter of 10 November 2025 informing the Clean Energy Regulator (CER) of the inquiry into Commonwealth Financial Statements 2023-24 and inviting us to make a submission.

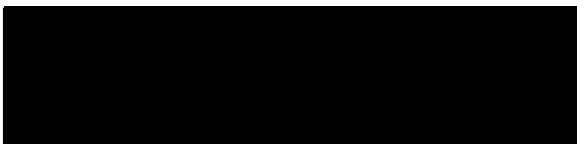
In the 2024-25 audit of the CER's financial statements, the Australian National Audit Office (ANAO) determined that the CER has adequately addressed the control weaknesses and has closed the moderate finding.

To support the closure of the moderate finding, the CER implemented the following measures to mature and strengthen our controls:

- Conducted a risk assessment to identify higher risk roles and permissions. Each role and permission were assessed to determine the harm associated with misuse of the permission.
- Improved the policies and processes used to review the activities of users with higher risk roles or permissions to ensure the activities are appropriate. Considerations into this review included:
 - › Defining which roles or permissions should be subject to additional monitoring or review.
 - › Identifying how specific users and transactions are selected for review (based on the risk associated with the role or permission).
 - › Outlining how data and data logs are extracted to perform these reviews.
 - › Defining the frequency on which the review is undertaken.
- Actively conducting periodic monitoring and reviews of higher risk roles and permission as outlined in the policies and procedures. Processes have been put in place to check the reviews are occurring as scheduled.

The CER is providing evidence of the ongoing system permission reviews as part of the ANAO's 2025-26 financial statement audit.

Yours sincerely



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