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Submission: After reading the document and paying particular attention to the highlighted updates, to me, it's all clear and sensible, and I have no problem understanding and using it, so suggest no additional changes. It's a nice example of continual improvement by IPART.

There will still be some room for the exercise of some professional judgement in relation to a number of matters. The trade-off between being overly prescriptive to ensure absolute consistency on the one hand, vs. providing more room for professional judgement to take into account context and circumstances and provide more flexibility on the other, is always a hard balance to find. I think this gets it about right. Provided suitably experienced and professional auditors are appointed I see no reason to change the balance that this represents.

Many thanks for the opportunity to review it.