

D. Status of recommendations made in *Energy 2022* (Report 8: 2022–23)

The following table provides the current status of the recommendation raised in our *Energy 2022* report.

Information systems recommendation requires further action (all entities)	Status
<p>Energy entities have been taking appropriate action to address the recommendation we made in <i>Energy 2021</i> (Report 7: 2021–22). However, we continue to identify significant weaknesses in the security of information systems. All entities must emphasise the importance of strong security practices to protect against fraud or error, cyber attacks, and significant reputational damage. This remains a recommendation for energy entities in 2022.</p>	<p>Further action needs to be taken</p> <p>While entities took appropriate actions to resolve the issues we reported to them last year, we continued to identify similar internal control deficiencies this year. As a result, this remains a recommendation for energy entities in 2023. We have also made a new recommendation in this report – refer to Recommendation.</p>

Where a general recommendation has been made for all entities to consider, we have assessed action on issues reported to specific entities in the prior year, as well as any further issues identified in the current year. On this basis, we have concluded whether *appropriate action has been taken* across the sector, or if *further action needs to be taken* to address the risk identified.

Status	Definition
<p>Appropriate action has been taken</p>	<p>Recommendations made to individual entities have been implemented, or alternative action has been taken that addresses the underlying issues, and no further action is required. No new issues have been identified across the sector that indicate an ongoing underlying risk to the sector that requires reporting to parliament.</p>
<p>Further action needs to be taken</p>	<p>Recommendations made to individual entities have not been fully implemented, and/or new recommendations have been made to individual entities, indicating further action is required by entities in the sector to address the underlying risk.</p>

