



Quantum  
Assurance



**Perth Energy Pty Ltd  
Gas Trading Licence GTL12  
Performance Audit**

Final Report  
February 2020



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## Executive Summary

Perth Energy Pty Ltd (“Perth Energy”) is the licensee of the Economic Regulation Authority (“ERA”) for the gas trading licence (GTL12) licence under the provisions contained in the Energy Coordination Act 1994. The licence is for the Western Australian gas supply areas as shown in plan ERA-GAS-012 that includes all gas supply areas in Western Australia. The initial 10 year licence expired on 29 November 2019 and has been renewed for a further 10 years to 29 November 2029.

Perth Energy is one of Western Australia’s largest energy retailers, supplying electricity and gas to small, medium and large businesses with over 2,500 businesses being supplied. According to the standing charge data provided by Perth Energy to ERA in October 2018, there were 22 small use gas customers. This has grown to 160 small use gas customers and 6 residential customers in October 2019.

Perth Energy is required to comply with the terms and conditions of their licence, including applicable legislative provisions and performance reporting as set out in the 2017 Gas Compliance Reporting Manual and previous versions.

Quantum Management Consulting and Assurance (“Quantum Assurance”) was engaged by Perth Energy to undertake this Performance Audit which is consistent with the requirements of the Australian Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, *ASAE 3100 – Compliance Engagements* and the ERA 2019 Audit and Review Guidelines – Electricity and Gas Licences (“ERA Guidelines”).

The Performance Audit approach is based on the compliance obligations set out in the Gas Trading Licence GTL12 - Version 7 from 1 January 2017 to 7 March 2019, Version 8 from 8 March 2019 to 29 November 2019 (to correct licensee’s Australian Business Number (“ABN”)) and Version 9 from 30 November 2019 (licence extended for 10 years).

This Performance Audit has been conducted in order to assess the licensee’s level of compliance with the conditions of its licence. The audit period was 1 December 2017 to 30 November 2019.

### Conclusion

Through the execution of the Audit Plan and assessment and testing of the control environment, the information system, control procedures and compliance attitude, the audit team members have gained reasonable assurance that Perth Energy has complied with its Gas Trading Licence performance and quality standards and obligations during the audit period from 1 December 2017 to 30 November 2019 with two new non-compliances relating to minor administrative issues.

Out of 231 applicable compliance obligations, the audit found:

- 89 were rated A1 (adequate controls, compliant).
- 23 were rated NP/1 (controls review not performed, compliant).
- One was rated C2 (inadequate control, minor non-compliance).
- Five were rated B2 (generally adequate controls, minor non-compliance).
- Three were rated A2 (adequate controls, minor non-compliance due to previous audit issues being resolved during the audit period).
- 72 were rated A/NR (generally adequate controls, not rated because no relevant activity took place during the audit period).
- Two were rated B/NR (generally adequate controls, not rated because no relevant activity took place during the audit period).
- 36 were rated NP/NR (controls review not performed, not rated because no relevant activity took place during the audit period).

The audit confirmed that Perth Energy has fully complied with its information reporting obligations for the period 1 December 2017 to 30 November 2019 with one minor non-compliance re the annual standing charge information being late in one year. The control environment is considered to be well-designed and effective.

There were two recommendations; one addressed the non-compliance on reporting of the number of customers for the standing charge and the other addressed the late payment of two quarterly standing charges.



## Audit Opinion

### Scope

We have performed a reasonable assurance engagement over Perth Energy's compliance, in all material respects, with the performance criteria specified in its Gas Trading Licence (GTL12) throughout the period from 1 December 2017 to 30 November 2019 ("the specified period").

The assurance engagement was undertaken in accordance with the Economic Regulation Authority's ("ERA") 2019 Audit and Review Guidelines – Electricity and Gas Licences ("Audit Guidelines").

The scope of the assurance work required was to assess Perth Energy's systems and effectiveness of processes and regulatory controls to ensure compliance with the obligations, standards, outputs and outcomes required by the Gas Trading Licence (GTL12) Version 7 from 1 January 2017 to 7 March 2019, Version 8 from 8 March 2019 to 29 November 2019 and Version 9 from 30 November 2019 ("the Licence") issued under the *Energy Coordination Act 1994 (WA)*.

### Basis of our Conclusion

Our review has been conducted in accordance with the Australian Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3100 – Compliance Engagements*. We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

In accordance with ASAE 3000 and ASAE 3100 we have:

- Used our professional judgement to plan our procedures and assess the risks that may cause material non-compliance with each of the compliance requirements to be concluded upon.
- Considered internal controls implemented to meet the compliance requirements; however, we do not express a conclusion on their effectiveness.
- Ensured that the engagement team possess the appropriate knowledge, skills and professional competencies.

### Summary of Procedures

Our procedures consisted primarily of:

- Utilising the Audit Guidelines, the January 2017 Gas Compliance Reporting Manual and the Compendium of Gas Customer Licensing Obligations 2017 as a guide for development of a risk assessment and document review to assess controls.
- Adopting a risk based approach to the audit using the risk evaluation model set out in *AS ISO 31000:2018 Risk Management: Principles and Guidelines*.
- Development of an Audit Plan for approval by the ERA and an associated work program, approved by the ERA on 25 November 2019.
- Interviews with and representations from relevant Perth Energy staff to gain an understanding of process controls.
- Review of documents and walkthrough of processes and controls to support the assessment of compliance and the effectiveness of the control environment in accordance with the licence obligations.
- Sample testing or walkthroughs based on the audit testing priority of the licence obligations in the approved Audit Plan.

### How We Define Reasonable Assurance and Material Non-Compliance

Reasonable assurance is a high level of assurance, but is not a guarantee that it will always detect a material non-compliance with the compliance requirements.

Instances of non-compliance are considered material if, individually or in the aggregate, they could reasonably be expected to influence relevant decisions of the intended users taken on the basis of Perth Energy's compliance with the compliance requirements.



### ***Inherent Limitations***

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the compliance requirements may occur and not be detected. The conclusions expressed in this report have been formed on this basis.

A reasonable assurance engagement throughout the specified period does not provide assurance on whether compliance with the compliance requirements will continue in the future.

### ***Use of this Assurance Report***

This report has been prepared for the Directors of Perth Energy for the purpose of assisting them to meet the compliance requirements of the Licence issued under the *Energy Coordination Act 1994 (WA)* and may not be suitable for another purpose. We understand this report will be distributed to the ERA.

We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than Perth Energy and ERA, or for any purpose other than that for which it was prepared.

### ***Perth Energy's Responsibility***

Management are responsible for:

- The compliance activities undertaken to meet the requirements of the licence.
- Identification of risks that threaten the compliance requirements identified above being met and identifying, designing and implementing controls to enable the compliance requirements to be met and, monitoring ongoing compliance.
- Ensuring that it has complied in all material respects with the requirements of the Licence.
- Establishing and maintaining an effective system of internal control over its systems designed to achieve its compliance with the Licence requirements.
- Implementing processes for assessing its compliance requirements and for reporting its level of compliance to the ERA.
- Implementing corrective actions for instances of non-compliance (if any).

### ***Quantum Assurance's Responsibility***

Our responsibility is to perform a reasonable assurance engagement in relation to Perth Energy's compliance with the compliance requirements throughout the period and to issue an assurance report that includes our conclusion.

### ***Statement of Independence and Quality Control***

We have complied with our independence and other relevant ethical requirements of the *Code of Ethics for Professional Accountants* issued by the Accounting Professional and Ethical Standards Board, and complied with the applicable requirements of *Australian Standard on Quality Control* to maintain a comprehensive system of quality control.

The ERA's Audit Guidelines require an auditor to provide a declaration of independence. To the best of our knowledge and belief, Quantum Assurance, its employees and contractors, comply with the ERA's independence requirements set out in the 2019 Audit and Review Guidelines – Electricity and Gas Licences.

### ***Conclusion***

In our opinion, based on the procedures performed as outlined in the Audit Plan approved by the Economic Regulation Authority (dated 25 November 2019), except for the effect of the issues set out in the Basis for Modified Conclusion section below, Perth Energy Pty Ltd has complied, in all material respects, with the conditions of its Gas Trading Licence (GTL12) for the period 1 December 2017 to 30 November 2019.

We confirm that the ERA's 2019 Audit and Review Guidelines: Electricity and Gas Licences have been complied with in the conduct of this audit and the preparation of the report, and that the audit findings reflect our professional opinion.

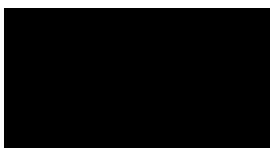


### Basis for Modified Conclusion

The following 9 Licence obligations were assessed as Non-Compliant – Minor Impact:

Obligation	Description
1	A licensee must pay the applicable fees in accordance with the Regulations.
102	A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the <i>Energy Coordination Act 1994</i> in the time, manner and form specified by the ERA.
Previous audit issues resolved during this audit period	
71	A licensee must provide a customer (a) a copy of their customer service charter (Note: Format and contents is not defined in the Regs.); (b) copies of regulations or any relevant code; (c) information about fees and charges payable under the contract; (d) with information on energy efficiency; (e) billing data; and (f) with information on Government Assistance Programs and Financial Counselling Services if requested by the customer.
147	Unless the customer agrees otherwise, a retailer must include the minimum prescribed information in clauses 4.5(1)(a)-(cc) on the customer's bill.
214	A retailer must develop a hardship policy and hardship procedures to assist customers experiencing financial hardship in meeting their financial obligations and responsibilities to the retailer.
215	A retailer must ensure that its hardship policy complies with the criteria specified in clause 6.10(2).
215A	A retailer must ensure that its hardship procedures comply with the criteria specified in clause 6.10(3).
220	A retailer must comply with the ERA's Financial Hardship Policy Guidelines.
250	A retailer and, if appropriate, a distributor must include on a residential customer's bill and bill related information, reminder notice and disconnection warning, the telephone numbers for: <ul style="list-style-type: none"><li>its TTY services;</li><li>independent multi-lingual services; and</li><li>interpreter services with the National Interpreter Symbol and the words "Interpreter Services".</li></ul>

### Quantum Management Consulting & Assurance



**Geoff White**  
Director

Perth, WA  
9 March 2020



## 1. Background

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Perth Energy Pty Ltd (“Perth Energy”) is the licensee of the Economic Regulation Authority (ERA) for the gas trading licence (GTL12) licence under the provisions contained in the Energy Coordination Act 1994.

The licence is for the Western Australian gas supply areas as shown in plan ERA-GAS-012 that includes all gas supply areas in Western Australia. The initial 10 year licence expired on 29 November 2019 and has been renewed for a further 10 years to 29 November 2029.

Perth Energy is one of Western Australia’s largest energy retailers, supplying electricity and gas to small, medium and large businesses with over 2,500 businesses being supplied. According to the standing charge data provided by Perth Energy to ERA in October 2018, there were 22 small use gas customers. This has grown to 160 small use gas customers and 6 residential customers in October 2019.

Perth Energy is required to comply with the terms and conditions of their licence, including applicable legislative provisions and performance reporting as set out in the 2017 Gas Compliance Reporting Manual and previous versions.

Not less than once in every period of 24 months unless extended by the ERA, Perth Energy is required to engage an independent expert, acceptable to the ERA, to undertake a Performance Audit of compliance with the licence conditions.

Quantum Management Consulting and Assurance (“Quantum Assurance”) was engaged by Perth Energy to undertake this Performance Audit which is consistent with the requirements of the Australian Standard on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information, ASAE 3100 – Compliance Engagements and the ERA 2019 Audit and Review Guidelines – Electricity and Gas Licences (“ERA Guidelines”).

The Performance Audit approach is based on the compliance obligations set out in the Gas Trading Licence GTL12 - Version 7 from 1 January 2017 to 7 March 2019, Version 8 from 8 March 2019 to 29 November 2019 and Version 9 from 30 November 2019.

This Performance Audit has been conducted in order to assess the licensee’s level of compliance with the conditions of its licence. The audit period was 1 December 2017 to 30 November 2019. The previous period was 30 November 2009 to 30 November 2019 with the focus being on the main trading period from 1 September 2017 to 30 November 2017.





## 2. Methodology

### 2.1. Audit Objective and Scope

The objective was to provide the ERA with an independent assessment of the licensee's compliance with relevant obligations under the licence.

The scope of the audit included the adequacy and effectiveness of performance against the requirements of the licence by considering the following:

Scope	Description
Control Environment	The licensee's management philosophy and operating style, organisational structure, assignment of authority and responsibilities, the use of internal audit, the use of information technology and the skills and experience of the relevant staff members.
Information Systems	The suitability of the licensee's information systems to record the information needed to comply with the licence, accuracy of data, security of data and documentation describing the information system.
Control Procedures	The presence of systems and procedures to monitor compliance with the licence or the effectiveness of the licensee's asset management system, and to detect or prevent instances of non-compliance or under-performance.
Compliance Attitude	The action taken by the licensee in response to any previous audit or review recommendations, and an assessment of the licensee's attitude towards compliance.
Outcome Compliance	The actual performance against standards prescribed in the licence throughout the audit or review period.
Integrity of Reporting	The completeness and accuracy of the compliance and performance reports provided to the ERA.
Compliance with individual licence conditions	The requirements imposed on the specific licensee by the ERA or specific issues that are advised by the ERA.

The audit was also designed to identify any areas where improvement was required and to recommend corrective action as necessary. The audit also reviewed the status of the previous audit recommendations (Refer Section 4).

### 2.2. Risk Assessment

The planning of the audit included the preparation of a preliminary risk assessment in respect of the risk of non-compliance with licence obligations. This enabled the audit to be focused upon the higher risk areas by determining the audit priority from 1 to 5 of each area (1 is the highest priority). Priority 1 and 2 audit areas required more in-depth testing than priority 4 and 5 audit areas.

#### Inherent Risk

The inherent risk is the risk of an event occurring if there were no controls, derived through the combination of the consequence rating (Table 1) and the likelihood rating (Table 2), and shown in Table 3:

**Table 1: Consequences**

Category	Description
Major	Classified on the basis that: <ul style="list-style-type: none"><li>the consequences of non-compliance would cause major damage, loss or disruption to customers; or</li><li>the consequences of non-compliance would endanger or threaten to endanger the safety or health of a person.</li></ul>



Moderate	Classified on the basis that: <ul style="list-style-type: none"> <li>the consequences of non-compliance impact the efficiency and effectiveness of the licensee's operations or service provision but do not cause major damage, loss or disruption to customers; or</li> <li>the regulatory obligation is not otherwise classified as Type 1 or Type NR non-compliance (for reporting purposes).</li> </ul>
Minor	The consequences of non-compliance are relatively minor – i.e. non-compliance will have minimal impact on the licensee's operations or service provision and do not cause damage, loss or disruption to customers; or <ul style="list-style-type: none"> <li>compliance with the obligation is immeasurable; or</li> <li>the non-compliance is required to be reported to the Regulator under another instrument, guideline or code; or</li> <li>the non-compliance is identified by a party other than the licensee; or</li> <li>the licensee only needs to use its reasonable endeavours or best endeavours to achieve compliance or where the obligation does not otherwise impose a firm obligation on the licensee.</li> </ul>

Reference: 2017 Gas Compliance Reporting Manual

The likelihood ratings scale from the Audit Guidelines was applied (Table 2):

**Table 2: Likelihood**

Category	Description
Likely	Non-compliance is expected to occur at least once or twice a year.
Probable	Non-compliance is expected to occur once every three years.
Unlikely	Non-compliance is expected to occur once every 10 years or longer.

The likelihood and consequences were considered in determining the inherent risk as shown in Table 3:

**Table 3: Inherent Risk Rating**

		Consequence		
		Minor	Moderate	Major
Likelihood	Likely	Medium	High	High
	Probable	Low	Medium	High
	Unlikely	Low	Medium	High

### 2.3. Preliminary Assessment of Controls

A preliminary assessment of existing controls was completed at the planning stage, using the ratings scale from the Audit Guidelines as shown in Table 4:

**Table 4: Preliminary adequacy ratings for existing controls**

Strong	Controls mitigate the identified risks to a suitable level.
Moderate	Controls only cover material risks; improvement required.
Weak	Controls are weak or non-existent and do little to mitigate the risks.

### 2.4. Audit Priority

The audit focused upon higher risk areas, determining priority from 1 to 5 of each area (1 being the highest priority). Priority 1 and 2 audit areas required more in-depth testing than priority 4 and 5 audit areas.



**Table 5: Preliminary Adequacy for Existing Controls**

Inherent Risk	Weak	Moderate	Strong
	High	Audit priority 1	Audit priority 2
Medium	Audit priority 3	Audit priority 4	
Low	Audit priority 5		

The highest priority areas (priority 1, 2 or 3) as determined from the inherent risk and the previous audit's assessed controls / processes were:

- *Gas Standards Act 1972* (safe supply of gas) – high inherent risk (obligation 25)
- Compendium of Gas Customer Licensing Obligations 2017
  - Content of bills and disconnection warning (obligations 60 and 79).
  - Process to notify Minister of pricing changes (obligation 113).
  - Making all required information available to the customer (obligations 118, 120 and 121).
  - Content on bills (obligation 147).
  - Providing information about estimated bills (obligations 154, 155 and 156)
  - Gas hardship policy and procedures (obligations 209, 214, 215, 216 and 220).
  - Disconnection if complaint in progress (obligation 227).
  - Providing energy efficiency information (obligation 239).

## 2.5. Audit Period and Timing

The audit covered the period from the previous audit, being 1 December 2017 to 30 November 2019. The previous audit period was 30 November 2009 to 30 November 2017.

## 2.6. Audit Approach

The audit applied a risk-based audit approach consistent with the requirements of the Australian Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, *ASAE 3100 – Compliance Engagements* and the ERA 2019 Audit and Review Guidelines – Electricity and Gas Licences. Our approach to the Performance Audit is set out below.

### Audit Planning

- Contact Perth Energy to gain an understanding of the business, relevant management plans and systems that may affect the risk assessment for planning purposes.
- Prepare a risk assessment including any specific factors or changes relevant to the licensee (in tabular form against each licence condition).
- Submit a draft Audit Plan, including the risk assessment and proposed approach, to Perth Energy for review and approval.
- Send a Pre-Visit Checklist of information and documentation to Perth Energy to enable staff to prepare for the visit (and where possible, send us information prior to the site visit).

### Fieldwork

- Undertake a visit to Perth Energy in the Perth Office and conduct various meetings with key contacts to assess the effectiveness of systems and procedures in place and to compare actual performance against the licence standards.
- Review the status of the previous recommendations in the previous audit report dated June 2018.
- Obtain copies of the performance reports and compliance reports 2017/18 and 2018/19, and relevant correspondence between the licensee and the ERA for the audit period.
- The audit scope for the Performance Audit included:
  - analysis of documented procedures to assess whether they are consistent with regulatory requirements or arrangements under the licence;



- review of systems and procedures to assess whether they reflect compliance obligations and performance standards, including assessing and testing as per the Audit Scope in section 2 above.
- Update the risk assessment with any new information obtained in the course of the audit testing and, in instances of significant non-compliance, assess the licensee's plan to ensure compliance and recommend any further improvements to achieve compliance.

## 2.7. Audit Reporting

- Prior to the conclusion of the visit, the lead auditor will discuss any observations and recommendations with Perth Energy management to confirm our understanding of the issues and to discuss the action to be taken.
- Provide a draft report to Perth Energy for review no later than two weeks before the final report is due and make any revisions necessary.
- Provide the updated draft report to Perth Energy for review and feedback by Perth Energy and ERA prior to finalising the report.
- Issue the final report to Perth Energy for distribution to the ERA.

The audit report complies with the format prescribed in the 2019 Audit and Review Guidelines – Electricity and Gas Licences.

## 2.8. Licensee's Representatives Participating in the Audit

- John Saratsis – General Manager, Retail
- Patrick Peake – General Manager, EMR, Regulation
- Peter Durack – Manager Compliance and Risk
- Aisling Conlon – Manager Business Support
- Yin Heng – Manager Billing

## 2.9. Key Documents Examined

### Regulatory Compliance

- Energy Coordination Act 1994
- Gas Standards Act 1972
- Gas Compliance Reporting Manual (January 2017)
- Gas Trading Licence Performance Reporting Handbook (April 2019)
- Compendium of Gas Customer Licence Obligations from 1 January 2017
- Gas Marketing Code of Conduct 2017
- Customer Complaint Guidelines - December 2016
- Gas Trading Licence GTL12 (Versions 7, 8 and 9)
- Gas Trading Licence GTL12 (Versions 7, 8 and 9 – Operating Area Map)
- Previous Performance Audit Report (June 2018)
- Performance and Compliance Reports to the ERA for 2017/18 and 2018/19 and acknowledgement of receipt

### Perth Energy

- Perth Energy website [www.perthenergy.com.au](http://www.perthenergy.com.au)
- Perth Energy Financial Reports for 2017/18 and 2018/19
- Information on fees paid to the ERA (amounts and dates paid)
- Application to be a member of the Energy and Water Ombudsman scheme
- Information on fees paid to the Energy and Water Ombudsman Scheme
- Customer Service Charter (public document/website)
- Complaints handling procedure and process (public document/website)
- Residential financial hardship policy and procedures
- Energy efficiency information
- Customer Safety Awareness Program



- Application to be a Member of Australian Energy Market Operator (AEMO)
- Notifications to ERA and AEMCO of change of ownership to AGL.
- Standard form gas contract – small use business and residential.
- Non-standard form contract (small use customers)
- Privacy policy
- Customer complaints register
- Electricity and Gas Marketing Compliance Procedure
- New Gentrack Account & Electricity Customer Transfer work instruction
- Gas Billing Compliance procedure
- Gas Bill Payments Compliance Procedure.
- Gas Disconnections and Reconnections Procedure
- Residential Financial Hardship Procedure and Financial Hardship Policy.
- Procedure for life support customers
- Customer information packs – small use business and residential.
- Compliance and Non-Compliance Reporting Procedure
- Online WHS - Compliance List
- Preparation Procedure and Business Continuity and Recovery Plan
- Risk Management Policy
- Risk Assessment Procedure
- Crisis Management Plan Perth Office
- Training plans and records
- New Gentrack Account & Electricity Customer Transfer Instructions
- New connections request documents
- Gentrack – Billing Finalisation instructions
- Customer billing records.
- Notices of disconnection, disconnection and reconnection data

## 2.10. Compliance Ratings

Perth Energy’s compliance with the licence obligations was assessed using the following compliance ratings:

Adequacy of Controls Rating		Compliance Rating	
Rating	Description	Rating	Description
A	Adequate controls – no improvement needed	1	Compliant
B	Generally adequate controls –improvement needed	2	Non-compliant – minor impact on customers or third parties
C	Inadequate controls – significant improvement required	3	Non-compliant – moderate impact on customers or third parties
D	No controls evident	4	Non-compliant – major impact on customers or third parties
NP	Not performed – controls not assessed in the audit.	NR	Not rated – no activity in current period

## 2.11. Audit Team and Hours

Name and Position	Hours
Geoff White – Director	70
Susan Smith – Manager	70
<b>TOTAL</b>	<b>140</b>



### 3. Summary of Audit Ratings of Control and Compliance

The preliminary risk assessment included in the Audit Plan was reviewed and updated in the course of the audit and a compliance rating using the scale in Section 2.10 was assigned to each obligation under the licence, as shown below. Section 4 provides details of the current status of the previous audit recommendations. Section 5 provides further details of the systems and the compliance assessment for each obligation.

The current audit assessment of the ratings for the adequacy of controls and compliance with the legislative obligations is shown below.

No.1	Licence reference	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating 2 (A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, NP=Not performed)					Compliance Rating 3 (1=Compliant 2=Non-compliant - minor impact, 3=Non-compliant - moderate impact, 4=Non-compliant - major impact, NR=Not rated)				
				A	B	C	D	NP	1	2	3	4	NR
Energy Coordination Act 1994													
1	Clause 4.1	Section 11Q(1-2)	4			✓					✓		
2	Clause 12.1	Section 11WG(1)	4	✓						✓			
3	Clause 13.1	Section 11WG(2)	4					✓		✓			
4	Clause 5.1	Section 11WK(1-2)	4	✓									✓
5	Clause 5.1	Section 11WK(3)	4	✓									✓
6	Clause 5.1	Section 11X(3)	4	✓									✓
10	Clause 16.1	Section 11ZA(1)	4	✓						✓			
17	Clause 5.1	Section 11ZK(3)	4					✓					✓
19	Clause 18.1	Section 11ZOR(2)	4					✓		✓			
20	Clause 18.1	Section 11ZOV(1)	4					✓		✓			
21	Clause 18.1	Section 11ZOV(2)	4					✓		✓			
22	Clause 18.1	Section 11ZOZ(3)	4					✓					✓
24	Clause 17	Section 11ZQH	4					✓					✓
Gas Standards Act 1972													
25	Clause 5.1	Energy Coordination Act Section 11Z	2					N/A					N/A
Energy Coordination Act (Gas Tariffs) Regulations 2000													
29	Clause 5.1	Section 11M Energy Coordination (Gas Tariffs) Reg. 2000 reg. 5(1)	4	✓						✓			

1 The number refers to the item reference in the 2017 Gas Compliance Reporting Manual (Note: Only obligations applicable to the Gas Trading Licence are shown)

2 Refer Controls and Compliance Rating Scales in Section 2.6.

3 Refer Controls and Compliance Rating Scales in Section 2.6.



No.1	Licence reference	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating 2 (A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, NP=Not performed)					Compliance Rating 3 (1=Compliant 2=Non-compliant - minor impact, 3=Non-compliant - moderate impact, 4=Non-compliant - major impact, NR=Not rated)					
				A	B	C	D	NP	1	2	3	4	NR	
30	Clause 5.1	Section 11M Energy Coordination (Gas Tariffs) Reg. 2000 reg. 6(2)	4					N/A						N/A
31	Clause 5.1	Section 11M Energy Coordination (Gas Tariffs) Reg. 2000 reg. 6(4)	4	✓						✓				
Energy Coordination Act (Customer Contracts) Regulations 2004														
32	Clause 5.1	Reg. 12(2)	4	✓						✓				
33	Clause 5.1	Reg. 12(4)(a)	4	✓						✓				
34	Clause 5.1	Reg. 12(4)(b)	4	✓						✓				
35	Clause 5.1	Reg, 12(5)(a)	4	✓						✓				
36	Clause 5.1	Reg, 12(5)(b)	4	✓						✓				
37	Clause 5.1	Reg, 12(5)(c)	4	✓						✓				
38	Clause 5.1	Reg, 12(5)(d)	4	✓						✓				
39	Clause 5.1	Reg, 12(5)(e)	4	✓						✓				
40	Clause 5.1	Reg, 12(6) Clause 5.1.1.2 AGA Code	4	✓						✓				
41	Clause 5.1	Reg, 12(6) Clause 5.1.1.3 AGA Code	4	✓						✓				
42	Clause 5.1	Reg, 12(6) Clause 5.1.2.1 & 5.1.2.2 AGA Code	4	✓						✓				
43	Clause 5.1	Reg, 12(6) Clause 5.1.3.1 & 5.1.3.2 AGA Code	4	✓						✓				
44	Clause 5.1	Reg, 12(6) Clause 5.1.4.1 & 5.1.4.2 AGA Code	4	✓						✓				
45	Clause 5.1	Reg, 12(6) Clause 5.1.5.1 & 5.1.5.2 AGA Code	4	✓						✓				
46	Clause 5.1	Reg, 12(6) Clause 5.1.7.2 AGA Code	4	✓						✓				
47	Clause 5.1	Reg, 12(6) Clause 5.1.8.1(a) AGA Code	4	✓						✓				
48	Clause 5.1	Reg, 12(6)	4	✓						✓				



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				A	B	C	D	NP	1	2	3	4	NR	
		Clause 5.1.8.1(b) AGA Code												
49	Clause 5.1	Reg, 12(6) Clause 5.1.8.1(c) AGA Code	4	✓						✓				
50	Clause 5.1	Reg, 12(6) Clause 5.1.8.1(d) AGA Code	4	✓						✓				
51	Clause 5.1	Reg, 12(6) Clause 5.1.8.1(e) & (f) AGA Code	4	✓						✓				
52	Clause 5.1	Reg, 12(6) Clause 5.2.2.2 AGA Code	4	✓						✓				
53	Clause 5.1	Reg, 13(1) Clause 4.4.6.2 AGA Code	4	✓						✓				
54	Clause 5.1	Reg, 13(3)	4	✓						✓				
55	Clause 5.1	Reg, 13(4)	4	✓						✓				
56	Clause 5.1	Reg, 14(2)	4	✓						✓				
57	Clause 5.1	Reg, 14 Clause 4.1.2.1 & 4.1.2.2 AGA Code	4	✓						✓				
58	Clause 5.1	Reg, 14 Clause 4.1.3.1 & 4.1.3.2 AGA Code	4	✓						✓				
59	Clause 5.1	Reg, 15(1) Clause 5.1.1.2 AGA Code	4	✓						✓				
60	Clause 5.1	Reg, 15(1) Clause 4.2.3.1, 4.2.3.2 & 4.2.3.3 AGA Code	3	✓						✓				
61	Clause 5.1	Reg, 15(1) Clause 4.2.3.2 AGA Code	4	✓						✓				
62	Clause 5.1	Reg, 15(1) & (2) Clause 4.2.3.2 AGA Code	4	✓						✓				
63	Clause 5.1	Reg. 15(1) & 47(2) & (4) Clause 4.2.3.4 AGA Code	4	✓						✓				
64	Clause 5.1	Reg, 15(1) Clause 4.2.4.1 AGA Code	4	✓						✓				





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				A	B	C	D	NP	1	2	3	4	NR	
65	Clause 5.1	Reg, 15(1) Clause 4.2.4.2 AGA Code	4	✓						✓				
66	Clause 5.1	Reg, 15(1) Clause 4.2.4.4 AGA Code	4	✓						✓				
67	Clause 5.1	Reg, 15(1) Clause 4.2.4.5 AGA Code	4	✓						✓				
68	Clause 5.1	Reg, 15(1) Clause 4.3.2.1 AGA Code	4	✓						✓				
69	Clause 5.1	Reg, 15(1) Clause 4.3.2.2 AGA Code	4	✓						✓				
70	Clause 5.1	Reg, 16(3)	4	✓						✓				
71	Clause 5.1	Reg, 19	4	✓							✓			
72	Clause 5.1	Reg. 20(2) Clause 4.3.5.1 AGA Code	4	✓						✓				
73	Clause 5.1	Regs. 27(4) & 40(3)	4					✓						✓
74	Clause 5.1	Regs. 20(3) & 48	4					✓						✓
75	Clause 5.1	Regs. 22 & 49(2)	4					✓						✓
76	Clause 5.1	Reg. 49(3)	4					✓						✓
77	Clause 5.1	Reg. 49(4)	4					✓						✓
78	Clause 5.1	Reg. 49(5)	4					✓						✓
79	Clause 5.1	Reg. 50	3	✓						✓				
80	Clause 5.1	Reg. 44	4	✓						✓				
81	Clause 5.1	Reg. 45(1)	4					N/A						N/A
82	Clause 5.1	Reg. 45(2)	4					N/A						N/A
83	Clause 5.1	Reg. 46(1) & (2)	4					✓						✓
84	Clause 5.1	Reg. 46(4)	4					✓		✓				
85	Clause 5.1	Reg.28 Clause 3.1.1.(a) AGA Code	4					✓		✓				
86	Clause 5.1	Reg.28 Clause 3.1.1.(b) AGA Code	4					✓		✓				
90	Clause 5.1	Reg 33 (3), clause 3.5.2.2 AGA Code	4					✓		✓				
91	Clause 5.1	Reg. 42	4					✓						✓



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				A	B	C	D	NP	1	2	3	4	NR
Energy Coordination Act 1994 – Licence Obligations													
96	Clause 16.2	Section 11M	4	✓						✓			
97	Clause 16.4	Section 11M	4	✓						✓			
98	Clause 16	Section 11M	4					✓					✓
99	Clause 20	Section 11M	4	✓						✓			
100	Clause 21.1	Section 11M	4					✓		✓			
101	Clause 22.1	Section 11M	4					✓		✓			
102	Clause 23.1	Section 11M	4		✓						✓		
103	Clause 24	Section 11M	4	✓						✓			
106	Clause 12.2	Section 11M	4					✓					✓
107	Clause 12.3	Section 11M	4					✓		✓			
108	Clause 13.1	Section 11M	4					✓		✓			
109	Clause 15.1 & 15.2	Section 11M	4					✓		✓			
110	Schedule 3 Clause 1.5	Section 11M	4					✓					✓
111	Schedule 3 Clause 1.7	Section 11M	4					✓					✓
112	Schedule 3 Clause 2.1 & 2.2	Section 11M	4					✓					✓
113	Schedule 3 Clause 3.1	Section 11M	3		✓								✓
Gas Marketing Code of Conduct (Energy Coordination Act 1994)													
114	Clause 19.1.	Section 11ZP	4	✓						✓			
115	Clause 19.2	Sections 11ZPP and 11M	4	✓						✓			
116	Clause 19	Section 11ZPP Code of Conduct clause 2.1	4	✓									✓
117	Clause 19	Section 11ZPP Code of Conduct clause 2.2(1)	4	✓									✓
118	Clause 19	Section 11ZPP Code of Conduct clause 2.2(2) & 2.2(3)	3	✓									✓
119	Clause 19	Section 11ZPP Code of Conduct clause 2.3(1)	4	✓						✓			
120	Clause 19	Section 11ZPP Code of Conduct clause 2.3(2)	3	✓						✓			
121	Clause 19	Section 11ZPP	3	✓						✓			



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				A	B	C	D	NP	1	2	3	4	NR	
		Code of Conduct clause 2.3(3) & 2.3(4)												
122	Clause 19	Section 11ZPP Code of Conduct clause 2.4(1)	4					N/A						N/A
123	Clause 19	Section 11ZPP Code of Conduct clause 2.4(2)	4	✓						✓				
124	Clause 19	Section 11ZPP Code of Conduct clause 2.5(1)	4	✓										✓
125	Clause 19	Section 11ZPP Code of Conduct clause 2.5(2)	4	✓						✓				
126	Clause 19	Section 11ZPP Code of Conduct clause 2.6	4	✓						✓				
127	Clause 19	Section 11ZPP Code of Conduct clause 2.8	4	✓										✓
128	Clause 19	Section 11ZPP Code of Conduct clause 2.9	4					✓						✓
129	Clause 19	Section 11ZPP Code of Conduct clause 2.10	4					✓						✓
Compendium of Gas Customer Licence Obligations (Energy Coordination Act 1994)														
Connection														
134	Clause 2.1 & Schedule 2 Comp. 3.1(1)	Section 11M	4	✓						✓				
135	Clause 2.1 & Schedule 2 Comp. 3.1(2)	Section 11M	4	✓						✓				
Billing														
136	Clause 2.1 & Schedule 2 Comp. 4.1(a)	Section 11M	4	✓						✓				
137	Clause 2.1 & Schedule 2 Comp. 4.1(b)	Section 11M	4	✓						✓				
138	Clause 2.1 & Schedule 2 Comp. 4.2(1)	Section 11M	4					✓						✓



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				A	B	C	D	NP	1	2	3	4	NR	
139	Clause 2.1 & Schedule 2 Comp. 4.2(2)	Section 11M	4					✓						✓
140	Clause 2.1 & Schedule 2 Comp. 4.2(3)	Section 11M	4					✓						✓
141	Clause 2.1 & Schedule 2 Comp. 4.2(4)	Section 11M	4					✓						✓
142	Clause 2.1 & Schedule 2 Comp. 4.2(5)	Section 11M	4					✓						✓
143	Clause 2.1 & Schedule 2 Comp. 4.2(6)	Section 11M	4					✓						✓
144	Clause 2.1 & Schedule 2 Comp. 4.3(1)	Section 11M	4					✓						✓
145	Clause 2.1 & Schedule 2 Comp. 4.3(2)	Section 11M	4					✓						✓
146	Clause 2.1 & Schedule 2 Comp. 4.4	Section 11M	4	✓					✓					
147	Clause 2.1 & Schedule 2 Comp. 4.5(1)	Section 11M	3	✓						✓				
148	Clause 2.1 & Schedule 2 Comp. 4.5(2)	Section 11M	4					✓	✓					
149	Clause 2.1 & Schedule 2 Comp. 4.5(3)	Section 11M	4	✓					✓					
150	Clause 2.1 & Schedule 2 Comp. 4.6(1)	Section 11M	4	✓					✓					
152	Clause 2.1 & Schedule 2 Comp. 4.7(1)	Section 11M	4	✓					✓					
153	Clause 2.1 & Schedule 2 Comp. 4.7(2)	Section 11M	4	✓					✓					
154	Clause 2.1 & Schedule 2 Comp. 4.8(1)	Section 11M	4	✓										✓



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				A	B	C	D	NP	1	2	3	4	NR	
155	Clause 2.1 & Schedule 2 Comp. 4.8(2)	Section 11M	4	✓										✓
156	Clause 2.1 & Schedule 2 Comp. 4.8(3)	Section 11M	4	✓										✓
157	Clause 2.1 & Schedule 2 Comp. 4.9	Section 11M	4	✓										✓
158	Clause 2.1 & Schedule 2 Comp. 4.10	Section 11M	4	✓										✓
159	Clause 2.1 & Schedule 2 Comp. 4.11(1)	Section 11M	4					✓						✓
160	Clause 2.1 & Schedule 2 Comp. 4.11(2)	Section 11M	4					✓						✓
161	Clause 2.1 & Schedule 2 Comp. 4.12(1)	Section 11M	4					✓						✓
162	Clause 2.1 & Schedule 2 Comp. 4.12(2)	Section 11M	4					✓						✓
163	Clause 2.1 & Schedule 2 Comp. 4.13	Section 11M	4					✓						✓
164	Clause 2.1 & Schedule 2 Comp. 4.14(1)	Section 11M	4	✓						✓				
165	Clause 2.1 & Schedule 2 Comp. 4.14(2)	Section 11M	4	✓						✓				
165A	Clause 2.1 & Schedule 2 Comp. 4.14(3)	Section 11M	4	✓										✓
166	Clause 2.1 & Schedule 2 Comp. 4.15	Section 11M	4	✓										✓
167	Clause 2.1 & Schedule 2 Comp. 4.16(1)(a)	Section 11M	4	✓										✓
168	Clause 2.1 & Schedule 2	Section 11M	4	✓										✓



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				A	B	C	D	NP	1	2	3	4	NR	
	Comp. 4.16(1)(b)													
169	Clause 2.1 & Schedule 2 Comp. 4.16(2)	Section 11M	4	✓										✓
170	Clause 2.1 & Schedule 2 Comp. 4.16(3)	Section 11M	4	✓										✓
171	Clause 2.1 & Schedule 2 Comp. 4.17(2)	Section 11M	4	✓										✓
171A	Clause 2.1 & Schedule 2 Comp. 4.17(3)	Section 11M	4	✓										✓
172	Clause 2.1 & Schedule 2 Comp. 4.18(2) & (5)	Section 11M	4	✓										✓
173	Clause 2.1 & Schedule 2 Comp. 4.18(3)	Section 11M	4	✓										✓
174	Clause 2.1 & Schedule 2 Comp. 4.18(4)	Section 11M	4	✓										✓
175	Clause 2.1 & Schedule 2 Comp. 4.18(6)	Section 11M	4	✓										✓
175A	Clause 2.1 & Schedule 2 Comp. 4.18(7)	Section 11M	4	✓										✓
176	Clause 2.1 & Schedule 2 Comp. 4.19(1)	Section 11M	4	✓										✓
177	Clause 2.1 & Schedule 2 Comp. 4.19(2) & (6)	Section 11M	4	✓										✓
178	Clause 2.1 & Schedule 2 Comp. 4.19(3)	Section 11M	4	✓										✓
179	Clause 2.1 & Schedule 2 Comp. 4.19(4)	Section 11M	4	✓										✓
180	Clause 2.1 & Schedule 2 Comp. 4.19(5)	Section 11M	4	✓										✓



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				A	B	C	D	NP	1	2	3	4	NR	
180A	Clause 2.1 & Schedule 2 Comp. 4.19(7)	Section 11M	4	✓										✓
<b>Payment</b>														
181	Clause 2.1 & Schedule 2 Comp. 5.1	Section 11M	4	✓						✓				
182	Clause 2.1 & Schedule 2 Comp. 5.2	Section 11M	4	✓						✓				
183	Clause 2.1 & Schedule 2 Comp. 5.3	Section 11M	4	✓						✓				
184	Clause 2.1 & Schedule 2 Comp. 5.4	Section 11M	4	✓										✓
185	Clause 2.1 & Schedule 2 Comp. 5.5	Section 11M	4	✓						✓				
186	Clause 2.1 & Schedule 2 Comp. 5.6(1)	Section 11M	4	✓										✓
186A	Clause 2.1 & Schedule 2 Comp. 5.6(2)	Section 11M	4	✓										✓
187	Clause 2.1 & Schedule 2 Comp. 5.6(3)	Section 11M	4	✓										✓
188	Clause 2.1 & Schedule 2 Comp. 5.6(4)	Section 11M	4	✓						✓				
189	Clause 2.1 & Schedule 2 Comp. 5.6(5)	Section 11M	4	✓										✓
190	Clause 2.1 & Schedule 2 Comp. 5.7(1)	Section 11M	4					✓		✓				
191	Clause 2.1 & Schedule 2 Comp. 5.7(2)	Section 11M	4					✓		✓				
192	Clause 2.1 & Schedule 2 Comp. 5.7(3)	Section 11M	4					✓		✓				
193	Clause 2.1 & Schedule 2	Section 11M	4	✓						✓				



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				A	B	C	D	NP	1	2	3	4	NR	
	Comp. 5.7(4)			✓						1				
195	Clause 2.1 & Schedule 2 Comp. 5.8(1)	Section 11M	4	✓										✓
196	Clause 2.1 & Schedule 2 Comp. 5.8(2)	Section 11M	4	✓										✓
196A	Clause 2.1 & Schedule 2 Comp. 5.9	Section 11M	4	✓										✓
197	Clause 2.1 & Schedule 2 Comp. 5.10	Section 11M	4	✓										✓
<b>Payment Difficulties and Financial Hardship</b>														
198	Clause 2.1 & Schedule 2 Comp. 6.1(1)	Section 11M	4	✓										✓
198A	Clause 2.1 & Schedule 2 Comp. 6.1(2)	Section 11M	4	✓										✓
199	Clause 2.1 & Schedule 2 Comp. 6.1(3)	Section 11M	4	✓										✓
200	Clause 2.1 & Schedule 2 Comp. 6.1(4)	Section 11M	4	✓										✓
200A	Clause 2.1 & Schedule 2 Comp. 6.2(1)	Section 11M	4	✓										✓
201	Clause 2.1 & Schedule 2 Comp. 6.2(2)	Section 11M	4	✓										✓
202	Clause 2.1 & Schedule 2 Comp. 6.2(3)	Section 11M	4	✓										✓
203	Clause 2.1 & Schedule 2 Comp. 6.2(4)	Section 11M	4	✓										✓
204	Clause 2.1 & Schedule 2 Comp. 6.3(1)	Section 11M	4	✓										✓
205	Clause 2.1 & Schedule 2 Comp. 6.4(1)	Section 11M	4	✓										✓





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				A	B	C	D	NP	1	2	3	4	NR	
206	Clause 2.1 & Schedule 2 Comp. 6.4(2)	Section 11M	4	✓										✓
206A	Clause 2.1 & Schedule 2 Comp. 6.4(3)	Section 11M	4	✓										✓
207	Clause 2.1 & Schedule 2 Comp. 6.4(4)	Section 11M	4	✓										✓
208	Clause 2.1 & Schedule 2 Comp. 6.6(1)	Section 11M	4	✓										✓
209	Clause 2.1 & Schedule 2 Comp. 6.6(2)	Section 11M	4	✓										✓
210	Clause 2.1 & Schedule 2 Comp. 6.7	Section 11M	4	✓										✓
211	Clause 2.1 & Schedule 2 Comp. 6.8	Section 11M	4	✓										✓
212	Clause 2.1 & Schedule 2 Comp. 6.9(1)	Section 11M	4	✓										✓
213	Clause 2.1 & Schedule 2 Comp. 6.9(2)	Section 11M	4	✓										✓
214	Clause 2.1 & Schedule 2 Comp. 6.10(1)	Section 11M	4		✓						✓			
215	Clause 2.1 & Schedule 2 Comp. 6.10(2)	Section 11M	4		✓						✓			
215A	Clause 2.1 & Schedule 2 Comp. 6.10(3)	Section 11M	4		✓						✓			
216	Clause 2.1 & Schedule 2 Comp. 6.10(4)	Section 11M	4		✓									✓
219	Clause 2.1 & Schedule 2 Comp. 6.10(6)	Section 11M	4					✓						✓
220	Clause 2.1 & Schedule 2 Comp. 6.10(7)	Section 11M	4		✓						✓			



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				A	B	C	D	NP	1	2	3	4	NR	
220A	Clause 2.1 & Schedule 2 Comp. 6.10(8)	Section 11M	4					✓						✓
221	Clause 2.1 & Schedule 2 Comp. 6.11	Section 11M	4					✓	✓					
<b>Disconnection</b>														
222	Clause 2.1 & Schedule 2 Comp. 7.1	Section 11M	2	✓						✓				
223	Clause 2.1 & Schedule 2 Comp. 7.2(1)	Section 11M	2	✓						✓				
224	Clause 2.1 & Schedule 2 Comp. 7.3	Section 11M	2	✓										✓
225	Clause 2.1 & Schedule 2 Comp. 7.4	Section 11M	2	✓										✓
227	Clause 2.1 & Schedule 2 Compendium clause 7.6	Section 11M	2	✓										✓
<b>Reconnection</b>														
228	Clause 2.1 & Schedule 2 Compendium clause 8.1(1)	Section 11M	2	✓										✓
229	Clause 2.1 & Schedule 2 Compendium clause 8.1(2)	Section 11M	2	✓										✓
<b>Information and Communication</b>														
231	Clause 2.1 & Schedule 2 Comp. clause 10.1(1)	Section 11M	4	✓						✓				
232	Clause 2.1 & Schedule 2 Comp. clause 10.1(2)	Section 11M	4					✓		✓				
233	Clause 2.1 & Schedule 2 Comp. clause 10.1(3)	Section 11M	4					✓						✓
234	Clause 2.1 & Schedule 2	Section 11M	4					✓	✓					



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				A	B	C	D	NP	1	2	3	4	NR	
	Comp. clause 10.2(1)													
235	Clause 2.1 & Schedule 2 Comp. clause 10.2(1)	Section 11M	4					✓		✓				
236	Clause 2.1 & Schedule 2 Comp. clause 10.2(1)	Section 11M	4					✓		✓				
237	Clause 2.1 & Schedule 2 Comp. clause 10.2(1)	Section 11M	4					✓		✓				
238	Clause 2.1 & Schedule 2 Comp. clause 10.3	Section 11M	4					✓						✓
239	Clause 2.1 & Schedule 2 Comp. clause 10.4	Section 11M	4	✓						✓				
240	Clause 2.1 & Schedule 2 Comp. clause 10.5	Section 11M	4					✓						✓
241	Clause 2.1 & Schedule 2 Comp. clause 10.5A(1)	Section 11M	4	✓						✓				
242	Clause 2.1 & Schedule 2 Comp. clause 10.5A(2)	Section 11M	4	✓						✓				
243	Clause 2.1 & Schedule 2 Comp. clause 10.5A(2)	Section 11M	4	✓						✓				
245	Clause 2.1 & Schedule 2 Comp. clause 10.9	Section 11M	4	✓						✓				
246	Clause 2.1 & Schedule 2 Comp.10.10(1)	Section 11M	4	✓										✓
249	Clause 2.1 & Schedule 2 Comp. clause 10.11(1)	Section 11M	4	✓										✓
250	Clause 2.1 & Schedule 2	Section 11M	3	✓							✓			



No.1	Licence reference	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating 2 (A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, NP=Not performed)					Compliance Rating 3 (1=Compliant 2=Non-compliant - minor impact, 3=Non-compliant - moderate impact, 4=Non-compliant - major impact, NR=Not rated)					
				A	B	C	D	NP	1	2	3	4	NR	
	Comp. clause 10.11(2)													
Complaints and Dispute Resolution														
251	Clause 2.1 & Schedule 2 Comp. clause 12.1(1)	Section 11M	4	✓						✓				
252	Clause 2.1 & Schedule 2 Comp. clause 12.1(2)	Section 11M	4	✓						✓				
254	Clause 2.1 & Schedule 2 Comp. clause 12.1(3)(a)	Section 11M	4	✓										✓
255	Clause 2.1 & Schedule 2 Comp. clause 12.1(3)(b)	Section 11M	4	✓										✓
255A	Clause 2.1 & Schedule 2 Comp. clause 12.1(4)	Section 11M	4	✓										✓
256	Clause 2.1 & Schedule 2 Comp. clause 12.2	Section 11M	4	✓						✓				
257	Clause 2.1 & Schedule 2 Comp. clause 12.3	Section 11M	4	✓										✓
258	Clause 2.1 & Schedule 2 Comp. clause 12.4	Section 11M	4	✓										✓
281	Clause 2.1 & Schedule 2 Comp. clause 13.1	Section 11M	4	✓						✓				
282	Clause 2.1 & Schedule 2 Comp. clause 13.2	Section 11M	4	✓						✓				
283	Clause 2.1 & Schedule 2 Comp. clause 13.3	Section 11M	4	✓						✓				



## 4. Previous Audit Recommendations

The previous audit recommendations have been completed as shown below.

Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
2/2017	B1	<p>There is an opportunity for Perth Energy to strengthen the system controls in place to prevent accidental or erroneous connection service orders being sent to ATCO for a customer until they have been correctly set-up in Gentrack with a signed contract in place. This could involve modifying the tool to prevent connection service orders being sent out for customers who are not set-up within their Gentrack system, or requiring two- person authorisation to send out a connection service order request. This becomes more critical, should Perth Energy significantly increase its existing customer base.</p> <p>Further, it is recommended that the types of contracts available should be made more easily identifiable to customers via the website and the Customer Charter.</p>	<p>The Business Support Team has created an approval process to ensure that there are appropriate restrictions and authority levels put in place for connection service orders sent to ATCO.</p> <p>The requirements are included in the new account and transfer work instructions.</p>	March 2019	None
6/2017	B/NR	<p>Perth Energy should consider creating a more detailed, all-inclusive internal procedure for Business Continuity Management, Emergency Management and Crisis Management.</p> <p>Perth Energy should also review and update their Customer Safety Awareness Procedure and make this available on their website.</p>	<p>Management of any disruption to gas supplies as a result of any interruption of supply from the ATCO gas distribution system has been incorporated into the Perth Energy Business Continuity, Emergency Management and Crisis Management System.</p> <p>The ERA-approved Customer Awareness Safety Program information has been updated with the current Head Office address and has been posted to the Perth Energy website.</p>	March 2019	None
22/2017	B/NR	<p>Perth Energy should consider creating a file management system to record all directives from relevant bodies.</p>	<p>A separate file has been set up in the "Sales Administration" area to store all directives from the ERA, and other relevant bodies, along with Perth Energy's responses.</p>	March 2019	None



Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
32/2017	B/NR	<p>Noting that there are documented processes in place for recording a life- support customer or a customer who has entered into acceptable arrangements for payment of gas supplied, and that there is a detective control in place for identifying when a disconnection service order has been sent to ATCO, there is an improvement opportunity to strengthen the system controls in place to prevent accidental or erroneous disconnection service orders being sent to ATCO for a customer who has provided a written statement from a medical practitioner as per 32 (a).</p> <p>This could involve modifying the tool to prevent disconnection service orders being sent out for NMI's that are linked to a life-support customer, or integrating the tool with Gentrack to prevent disconnection service orders being sent out unless a disconnection service order exists within Gentrack or require a two-person authorisation to send through a disconnection request for other customers. This becomes more critical, should Perth Energy significantly increase its existing customer base.</p>	<p>Perth Energy has reviewed its processes and has amended these to ensure proper consideration of customers who require gas for health reasons.</p> <p>This requirement is stated in the Gas Disconnections and Reconnections Procedure.</p>	March 2019	None
33/2017	C/2	Perth Energy should amend the disconnection notice template so that it includes the date that an overdue payment must be paid by the customer in order to avoid disconnection (being not less than 20 business days after the billing day).	The gas disconnection notice template has been amended to show the due date for payment to avoid disconnection.	March 2019	None
34/2017	B/NR	Perth Energy should amend the disconnection warning template to include a date specifying when payment must be made by in order to prevent disconnection (being a day not less than 10 business days after the disconnection warning was issued).	The gas disconnection warning template has been amended to show the due date for payment to avoid disconnection.	March 2019	None
40/2017 41/2017	B/NR	There is an improvement opportunity to strengthen the system controls in place to prevent accidental or erroneous disconnection service orders being sent to ATCO. This could involve modifying the tool to prevent disconnection service orders being sent out for customers who meet the criteria set out in obligations 40 and 41 requiring a two-person authorisation to send through a disconnection request to ATCO. This becomes	The communication tool will check that a disconnection notice has been sent out in Gentrack, with authority levels put in place. (This covers recommendations 47, 48, 49, 50, 223 & 227/2017).	March 2019	None



Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
		more critical, should Perth Energy significantly increase its existing customer base			
42/2017 225/2017	B/NR	Perth Energy should consider proactive monitoring of customers who have denied access to a meter via exception reporting and recording of denial of access. Currently, the process relies on ATCO to inform Perth Energy of consecutive denial of entry.	This action will only be undertaken if a customer denies ATCO access to a meter.	March 2019	None
47/2017	B/NR	There is an opportunity for Perth Energy to strengthen the system controls in place to prevent accidental or erroneous disconnection service orders being sent to ATCO for a customer. This could involve modifying the tool to prevent disconnection service orders being sent out for customers who meet the criteria stipulated in obligations 47 – 50 above or requiring two-person authorisation to send out a disconnection service order request. This becomes more critical, should Perth Energy significantly increase its existing customer base.	As per 40/2017, the communication tool will check that a disconnection notice has been sent out in Gentrack as well as having authority levels put in place.	March 2019	None
48/2017					
49/2017					
50/2017					
51/2017	B/NR	Consider a methodology to record in the system, the time which a disconnection service order was made, as well as the actual disconnection time by ATCO to ensure monitoring against this obligation.	This has been investigated and is now included on the daily email notification sent out at 6 am each day.	March 2019	None
52/2017 229/2017	B/NR	Implement exception reporting to identify payments made to disconnected accounts, in place of manual monitoring.	Disconnections lodged and the current account balance have now been added to the daily status report.	March 2019	None
60/2017 147/2017 147B*/ Prior	B/2	Amend the Gas Billing Template to include current and previous meter reads, the National Interpreter Services Symbol, and notice of the under the AGA code and Schedule 2 of the Compendium of Obligations.  Amend the Gas Billing Compliance Procedure to include the requirement of the Meter Installation Registration Number on bills.	Perth Energy has now arranged with Gentrack to include previous meter readings onto the billing template.  The National Interpreter Symbol has been added to the bill template.  The Gas Billing Compliance procedure has been updated to include the obligation to include the meter Installation registration number on bills.	June 2018	None
63/2017 234/2017	B/NR	Implement a tracker that includes all customer requests against required timeframes, including requests for Billing data (10	A temporary tracking system has been implemented using Outlook to check customer	March 2019	None



Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
235/2017 236/2017		business days). Ensure customer requests which come through to the Finance and Billing team are clearly marked as Bill Request and are appropriately allocated for actioning.  If Perth Energy increases its customer base significantly, it is recommended that a customisable customer service system is implemented with the functionality to track, record, monitor and progress a customer request through a pre-determined workflow. A dedicated and trained Customer Service team should also be considered who have specialised knowledge of requirements in dealing with customer requests and the obligated actions / timeframes.	requests against regulated timeframes. A more permanent process is being discussed with the provider of Gentrack to determine if the functionality can be improved to provide better reporting and tracking abilities.		
64/2017 153/2017	B/1	Implement a tracking system or exception report to identify customers which have not received an actual meter read within 12 months.	Perth Energy has developed a tracker that can be run daily to check if any customers have not had their meter read within the past 250 days.	March 2019	None
70/2017	B/NR	Perth Energy should incorporate definitions of a breach and a substantial breach into their internal policies and procedures to ensure clarity and consistency around the right to disconnect to supply.	Perth Energy has reviewed its terms and conditions and has determined what would constitute a serious breach, aside from non-payment, sufficient to justify termination of the supply contract. This has also been included within internal procedures.	March 2019	None
71/2017 110B*/Prior	B/2	Perth Energy should create a new starter pack that is all inclusive of the information required under this obligation to ensure compliance.  Perth Energy should make available all of the documentation listed in this regulation available on their company website, with the exception of individual billing data.	New Customer Information Packs for Small Use gas (and electricity) customers have been prepared and copies posted to the Perth Energy website. Energy efficiency information and information on Government support and assistance programs is now available through the website.	March 2019	None
72/2017 205/2017	B/NR	Update the payment difficulty and financial hardship script to align with the requirements as per obligations 72 and 205. Ensure this is available for the Credit Control team to use as guidance on customer calls.	Scripts have been developed and are now available to all of the Business Support Team (Credit Team) for guidance when working with customers who are experiencing financial hardship.	March 2019	None





Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
79/2017	C/NR	Perth Energy should consider including directions to or a direct link for their complaints handling process within the disconnection warning to support the contact details provided.	A link has been established from the disconnection warning to the complaints handling process. This is also stated in the Gas Disconnections and Reconnections Procedure.	March 2019	None
82/2017	B/2	It is recommended that Perth Energy amend their billing template to include reference to the free provision of a Customer Service Charter upon request, as a Customer Service Charter is in place.	The Billing Template has been modified to include this reference.	March 2019	None
108/2017	B/1	It is recommended that Perth Energy formally review their standard form contract annually, and in accordance with the relevant regulation to ensure that it is up to date and all relevant provisions are in place. There is also an opportunity for Perth Energy to set up controls to ensure that they can formally track any changes in the regulation and ensure corresponding Policies and Procedures are also updated in line with the amendment.	A reminder to review the Standard form Contract has been set up in Outlook pending the full roll-out of the Online Compliance system later this year.  Perth Energy has now subscribed to the ERA's automated notification system and has been receiving updates.	March 2019	None
112/2017	B/NR	Establish a communication log with ATCO Energy to track any critical correspondence in the event that information is requested.	An ATCO communications log has been developed and implemented in Outlook to track all critical correspondence should information be requested.	March 2019	None
113/2017	C/NR	It is recommended that Perth Energy establish a formal protocol that instructs the licensee to notify the Minister of the requirements listed within this obligation. Internal Policies and Procedures around Standard Form Contracts should include this step in relation to any price, price structure, fee or interest rate change, and relevant personnel be trained on these protocols.	The requirement to advise the Minister prior to any relevant changes to prices and charges has been included within the compliance procedure. It has also been incorporated into the training package.	March 2019	None
118/2017	C/NR	It is recommended that Perth Energy obtain approval for the financial hardship policy and ensure the information is made available to relevant customers, if and when the need arises.  It is also recommended that Perth Energy create a standard form contract new customer starter pack that is inclusive of all of the information specified under the obligation to ensure compliance.	Perth Energy has worked with an appropriate customer representative and developed a Financial Hardship Policy and internal Procedure. These have both been approved by the ERA.  The Policy has been published on the company website.	March 2019	None



Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
120/2017 121/2017	C/3	<p>It is recommended that Perth Energy obtain approval for the financial hardship policy and ensure the information is made available to relevant customers, if and when the need arises. Perth Energy also need to create and provide a brochure on information relating to the concessions that may be applicable to a residential customer.</p> <p>It is also recommended that Perth Energy create a non-standard form contract new customer starter pack that is inclusive of all of the information specified under the obligation to provide to customers before entering into a non-standard form contract.</p>	<p>The financial hardship policy has been prepared and published.</p> <p>The Small Use Customer Information Pack has been prepared and is now available on the Perth Energy website.</p>	March 2019	None
122/2017 238/2017	B/NR	<p>It is recommended that Perth Energy disclose information on the types of concessions available to the customer, and the names and contact details of the organisation responsible for administering those concessions on to their billing template and corporate website.</p>	<p>This information has been included within the bill template and posted to the website</p>	March 2019	None
123/2017	B/1	<p>It is recommended that Perth Energy create a formal internal protocol for dealing with customer requests that is distributed to all relevant employees. Perth Energy should also establish a customer request record keeping system to track and better understand their customer needs.</p> <p>If Perth Energy increases its customer base significantly, it is recommended that a customisable customer service system is implemented with the functionality to track, record, monitor and progress a customer request through a pre-determined workflow.</p> <p>A dedicated and trained Customer Service team should be considered, with the call centre contact details made available to customers.</p>	<p>All customer queries are now recorded within the Gentrack system. Training is being progressively logged within the WHS Online package.</p>	March 2019	None
154/2017 155/2017 156/2017	C/3	<p>It is recommended that Perth Energy explicitly state where a bill has been estimated and the information prescribed in clauses 4.8(2)(a)-(c), i.e. that their bill has been estimated and that further information on the basis and the reason for the estimation can be provided upon request.</p>	<p>An appropriate approach has been agreed and implemented with Gentrack such that the required information relating to any estimated usage is applied to accounts.</p>	March 2019	None



Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
		To facilitate this, Perth Energy should consider creating an estimation billing template.			
164/2017 165/2017 165A/ 2017	B/NR	It is recommended that clause 15.3 be updated to include Non-Residential Customers.  Further, implement a checklist including the steps to close the account and issue the final bill to ensure all appropriate steps are completed, to be signed off by the Account Manager. Include this requirement within the Billing Finalisation Procedure.	A checklist has now been developed to ensure that staff follow a standardised process for finalising an account and sending out a final bill.  A training package has been developed and implemented.	March 2019	None
166/2017 167/2017 168/2017 169/2017 170/2017 171/2017 172/2017 173/2017 174/2017 175/2017 175A/ 2017 175B*/ Prior	B/NR	Due to the numerous requirements for a bill review, it is recommended that Perth Energy develop a bill review tracker that is available to be accessed by relevant Perth Energy parties to enable monitoring. It is recommended that the tracker has built in timeframe flags and is reviewed daily during a bill review to ensure adherence to the above obligations.  Hold regular training to ensure Billing staff and Account Managers are aware of the requirements of a bill review as prescribed in the Gas Billing Compliance Procedure.  If Perth Energy increases its customer base significantly, it is recommended that a customisable customer service system is implemented with the functionality to track, record, monitor and progress a customer request through a pre-determined workflow. A dedicated and trained Customer Service team should also be considered who have specialised knowledge of requirements in dealing with customer requests and the obligated actions / timeframes in relation to bill reviews.	A bill review tracker has been developed using Outlook.	March 2019	None
177/2017 178/2017 179/2017 180/2017 180A/ 2017 180B*/Prior	B/NR	Implement a tracking system to record and monitor the status of overpayments, including payment instruction (from the customer, if applicable) and date instruction received to ensure compliance against the obligated timeframes.	Tracking system has been implemented in Outlook.	March 2019	None



Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
180AB*/Prior					
198/2017 198A/ 2017 200/2017 200A/ 2017 201/2017 202/2017	B/NR	Develop a mechanism whereby customers who may be assessed for payment difficulties / financial hardship are tracked to ensure continuous monitoring against the timeframes and requirements stipulated by the obligations.	This has been investigated but, because there are only very few customers reporting financial hardship, these are being monitored through the payment arrangement cycle rather than using Gentrack.  If numbers were to increase substantially then this approach could be reviewed.	September 2018	None
199/2017 203/2017 203B*/ Prior	B/NR	Ensure training is provided to relevant team members on how to respond to and assess customers who are experiencing payment difficulties or financial hardship. Develop a training register to track attendance and organise the training session to take place on a regular basis so new staff are updated on the obligations.	A training program with suitable scripts has been developed for staff who may interact with customers experiencing financial hardship.  This has commenced. Training is recorded within the OHS Online system. Reminders will be sent when refresher training is due.	September 2018	None
204/2017 206/2017 208/2017 210/2017 211/2017 206A/ 2017	B/NR	Ensure training is provided to relevant team members on how to respond to customers who are experiencing payment difficulties or financial hardship and the options available to them. Develop a training register to track attendance and organise the training session to take place on a regular basis so new staff are updated on the obligations.	As per 199 above, a training program with suitable scripts has been developed for any staff who may have any interaction with customers who are experiencing financial hardship. This has commenced. Training is recorded within the OHS Online system. Reminders will be sent when refresher training is due.	September 2018	None
209/2017 214/2017 215/2017 216/2017 220/2017 215A/ 2017 209B*/ Prior	C/3	Update the Financial Hardship Policy and Procedure to include all elements required under clause 6.10(2) and 6.10(3) respectively.  In the update of the Procedure, consider existing process and the ERA's Financial Hardship Policy Guideline to ensure sufficient guidance is provided on the assessment of a customer for financial hardship.  Consider implementing a script for customer service officers to use as a guide when communicating with Customers.	As per 118, Perth Energy has worked with an appropriate customer representative and has developed a Financial Hardship Policy and internal Procedure. These have both subsequently been approved by the ERA and the Policy has been published on the company website. An update reminder has been implemented.	September 2018	None



Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
215B*/ Prior 216B*/ Prior 217B*/ Prior		Follow up with WACOSS to finalise Financial Hardship Policies and Procedures for submission to the ERA and publication on Perth Energy's website.  Annual review of these documents should be to ensure they continue to comply with ERA guidelines and existing practices.			
212/2017 213/2017	B/NR	Ensure training is provided to relevant team members on how to respond to and assess customers who are experiencing payment difficulties or financial hardship. Consider implementing a script for customer service officers to use as a guide when communicating with Customers around advance payment amounts.	As per 199 above, a training program with suitable scripts has been developed for any staff who may have any interaction with customers who are experiencing financial hardship. This has commenced. Training is recorded within the OHS Online system. Reminders will be sent when refresher training is due.	September 2018	None
221/2017	B/NR	Develop a payment difficulty and financial hardship script to align with the requirements as per obligations 221. Ensure this is made available for the Credit Control team to use as guidance on customer calls.  Organise training sessions to take place on a regular basis to ensure that new staff are updated on the requirements in relation to Financial Hardship.	Scripts have been developed to assist staff and ensure a consistent approach to customers experiencing financial hardship.	September 2018	None
222/2017	C/2	Perth Energy should amend the disconnection notice template so that it includes the date that an overdue payment must be paid by the customer in order to avoid disconnection (being not less than 20 business days after the billing day).  Perth Energy should amend its disconnection warning template to include a date specifying when payment must be made by in order to prevent disconnection (being a day not less than 10 business days after the disconnection warning was issued).	The disconnection notice template has been amended as required.	March 2019	None
223/2017	B/NR	There is an opportunity for Perth Energy to strengthen the system controls in place to prevent accidental or erroneous disconnection service orders being sent to ATCO for a customer. This could involve modifying the tool to prevent disconnection service orders being sent out for customers who meet the	As per 40, the communication tool will check that a disconnection notice has been sent out in Gentrack as well as having authority levels put in place. (This covers 47, 48, 49, 50, 223 & 227/2017).	March 2019	None



Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
		<p>criteria stipulated in obligations 223 above or requiring two-person authorisation to send out a disconnection service order should Perth Energy significantly increase its existing customer base.</p> <p>Create a checklist that covers the guidelines required by the Compendium that must be completed prior to arranging for disconnection of a customer's supply address.</p>			
224/2017	B/NR	<p>It is recommended that Perth Energy identify and flag customers who are both gas and electricity customers in the system and implement a system control raises an alert where these customers become part of the disconnection cycle, that would prevent or raise an alert where these flagged customers to have electricity disconnected before gas, in the event of the customer's failure to pay a bill.</p>	<p>A manual query has been written to interrogate the system and identify dual fuel customers. These are then manually recorded.</p>	March 2019	None
227/2017 227B*/ Prior	B/NR	<p>There is an opportunity for Perth Energy to strengthen the system controls in place to prevent accidental or erroneous disconnection service orders being sent to ATCO for a customer. This could involve modifying the tool to prevent disconnection service orders being sent out for customers who meet the criteria stipulated in the obligation above or requiring two-person authorisation to send out a disconnection service order request. This becomes more critical, should Perth Energy significantly increase its existing customer base.</p>	<p>As per 40, the communication tool will check that a disconnection notice has been sent out in Gentrack as well as having authority levels put in place. (This covers 47, 48, 49, 50, 223 &amp; 227/2017).</p>	March 2019	None
232/2017 233/2017	B/NR	<p>It is recommended that Perth Energy create a formal internal protocol for dealing with customer requests that is distributed to all relevant employees. Perth Energy should also establish a customer request record keeping system to track and better understand their customer needs.</p> <p>If Perth Energy increases its customer base significantly, it is recommended that a customisable customer service system is implemented with the functionality to track, record, monitor through a pre-determined workflow.</p>	<p>As per 123, all customer queries are now recorded within the Gentrack system.</p> <p>Training is progressively logged within the WHS Online package.</p>	March 2019	None



Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
		A dedicated and trained Customer Service team should also be considered who have specialised knowledge of requirements in dealing with customer requests and the obligated actions / timeframes.			
239/2017	D/NR	It is recommended that Perth Energy create a document containing information on cost-effective and efficient ways to utilise gas (including referring a customer to a relevant information source) and the typical running costs of major domestic appliances that can be distributed to customers on the execution of their contract.  Perth Energy should also consider publishing this information on their website and within their customer charter.	Document describing cost-effective and efficient ways of using gas (and electricity) has been prepared and posted to website.	March 2019	None
240/2017	B/1	It is recommended that Perth Energy create a formal internal protocol for dealing with customer requests that is distributed to all relevant employees.  Perth Energy should also establish a customer request record keeping system to track and better understand their customer needs. If Perth Energy increases its customer base significantly, it is recommended that a customisable customer service system is implemented with the functionality to track, record, monitor and progress a customer request through a pre-determined workflow.  A dedicated and trained Customer Service team should also be considered who have specialised knowledge of requirements in dealing with customer requests and the obligated actions / timeframes.	As per 123, all customer queries are now recorded within the Gentrack system.  Training is progressively logged within the WHS Online package	March 2019	None
241/2017 242/2017 243/2017	B/1	It is recommended that the licensee update its Gas Customer safety Awareness Program to include Perth Energy's new address and contact details. It is also recommended that Perth Energy publish this document on their corporate website and they include a copy to their customers upon execution of their contract.	The Gas Customer Safety Awareness Program has been revised with the correct contract address and details and has been posted to the website.	March 2019	None



Ref. (Manual Ref./Year)	Prev. Comp. Rating	Recommended Corrective Action	Action Taken	Date Resolved	Further Action Required
250/2017	B/2	Update billing template to include Interpreter Services Symbol Update reminder notice and disconnection notice template to include the phone numbers for the services specified in Obligation 250.	The Billing Template has been updated as required.	March 2019	None
251/2017 252/2017 254/2017 255/2017 255A/ 2017 252B*/ Prior	B/1	<p>It is recommended that Perth Energy provide training to their employees upon induction as well as annually to ensure that the customer complaints process is well understood by relevant employees. Attendance at the training should be tracked and monitored.</p> <p>In addition, it is recommended that Perth Energy review their complaints handling procedure annually to assess its effectiveness against current practice and amend it where necessary to ensure that it is up to date and addresses any changes to the regulation.</p> <p>Perth Energy should consider separating their central complaints register so that gas complaints are recorded separately. This register should be regularly reviewed to identify trends in customer complaints which may result in the need to update / improve or change internal processes to better enable customer-centric service.</p> <p>If Perth Energy increases its customer base significantly, it is recommended that a customisable customer service system is implemented with the functionality to track, record, monitor and progress a customer request through a pre-determined workflow.</p> <p>A dedicated and trained Customer Service team should also be considered who have specialised knowledge of requirements in dealing with customer requests and the obligated actions / timeframes.</p>	<p>The customer complaint procedure has been fully reviewed and updated by Perth Energy.</p> <p>A training component has been added and all training will be recorded as it is undertaken.</p> <p>Separate tracking of gas customer and electricity customer complaints has been implemented</p>	March 2019	None





## 5. Detailed Audit Results and Recommendations

SUMMARY OF COMPLIANCE OBLIGATIONS	
<b>LEGISLATION</b>	
ENERGY COORDINATION ACT 1994	Compliance Obligations 1 to 24 Licence Obligations 96 to 113
GAS STANDARDS ACT 1972	Refer Compliance Obligation 25
<b>REGULATIONS</b>	
ENERGY COORDINATION ACT (GAS TARIFFS) REGULATIONS 2000	Refer Compliance Obligations 29 to 31
ENERGY COORDINATION ACT (CUSTOMER CONTRACTS) REGULATIONS 2004	Refer Compliance Obligations 32 to 91
<b>CODES</b>	
GAS MARKETING CODE OF CONDUCT 2017	Refer Compliance Obligations 114 to 129
COMPENDIUM OF GAS CUSTOMER LICENCE OBLIGATIONS 2017	Refer Compliance Obligations 134 to 283



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority <i>(1=highest, 5=lowest)</i>	Observations <i>(including any potential improvements)</i>	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
DETAILED COMPLIANCE OBLIGATIONS							
ENERGY COORDINATION ACT 1994							
1	Clause 4.1	Section 11Q(1-2)	A licensee must pay the applicable fees in accordance with the Regulations.	4	The audit reviewed payments to the ERA for the period 1 December 2017 to 30 November 2019 and noted that invoices for the annual licence fees, standing charges and other invoices were paid by the due dates of 30 days from invoice date (as required by the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i> ) with the exception of two quarterly standing charges (invoices ERA 190912 and ERA 101717) that were paid more than 30 days after the invoice date.  Payments are processed by the Finance Department generally within 30 days of the invoice date. However, there is inadequate control to ensure the payment of ERA invoices is within the 30-day legislative requirement.  <b>Refer recommendation 1/2020.</b>	C	2
2	Clause 12.1	Section 11WG(1)	A licensee must, subject to the regulations, not supply gas to a customer other than under a standard form or non-standard contract.	4	The auditor interviewed Manager Business Support and reviewed customer documentation to confirm that all customers are on the non-standard contract. From review of the detailed obligations for non-standard contracts in this section of the report, the audit confirmed that the non-standard contract complies with the <i>Energy Coordination Act 1994</i> . There is also a standard contract that has been approved by the ERA in 2011. An amended standard form contract for small use customers was approved by the ERA on 26 November 2019.	A	1

4 Number refers to the item reference in the 2017 Gas Compliance Reporting Manual.

5 Controls Rating Scale: A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, N/P=Not performed.

6 Compliance Rating Scale: 1=Compliant, 2=Non-compliant - minor impact, 3=Non-compliant – moderate impact, 4=Non-compliant - major impact, N/R=Not rated.



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
					The control is that the New Gentrack Account & Electricity Customer Transfer work instruction requires all customers to have an executed contract before the account can commence.		
3	Clause 13.1	Section 11WG(2)	A licensee must comply with a direction given to the licensee under section 11WI.	4	The audit confirmed that the Licensee complied with a direction from the ERA to submit a new standard form contract as part of the licence renewal application. A new standard form contract for small use customers was approved by the ERA on 26 November 2019.	NP	1
4	Clause 5.1	Section 11WK(1-2)	Gas is deemed to be supplied under the standard form contract if a customer commences to take a supply of gas at premises without entering into a contract with the holder of a trading licence.	4	<p>The audit confirmed with the Manager Business Support that all residential and business small use customers are on non-standard form contracts. Perth Energy have procedures in place to prevent situations in which gas is supplied without entering into a contract.</p> <p>The standard form contract states that if a supply of gas is taken from a premises without having entered into a supply and sale contract with Perth Energy then the standard form contract commences on the date from which gas is taken. The standard form contract continues for a period of one year unless either party ends the contract earlier. The standard form contract also provides a provision where, if one year passes with neither party ending the contract, the contract will be automatically renewed for an additional one year period, this cycle continues indefinitely until either party end the contract.</p> <p>A non-standard contract will continue for the term (or if not specified a period of 12 months), unless terminated earlier. Prior to the expiry of a contract (no more than 2 months, not less than 1) Perth Energy provide notice of the expiry, provide future options available and include a new offer for new contract. Either a new offer is accepted that supersedes the previous contract terms, the new offer is not accepted and re-negotiated, or the contract is</p>	A	NR



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					<p>not renewed and gas supply is terminated. In the event that the customer does not respond to Perth Energy's notice, the customer will be placed on a standard continuing tariff until the terms of the new offer are accepted. These controls ensure that there would not be a scenario where Perth Energy began supplying gas to a customer who had not entered into a contract.</p> <p>The Manager Business Support confirmed that there were no instances during the audit period where supply of gas commenced without a contract in place.</p>		
5	Clause 5.1	Section 11WK(3)	A standard form contract continues in force until it is terminated or supply becomes subject to a non-standard contract with the supplier.	4	As per obligation 4.	A	NR
6	Clause 5.1	Section 11X(3)	A licensee must take reasonable steps to minimise the extent of the duration of any interruption, suspension or restriction of the supply of gas due to an accident, emergency, potential danger or other unavoidable cause.	4	<p>The auditor interviewed Manager Business Support and confirmed there have been no interruptions from the prescribed causes and no complaints have been received about gas interruptions.</p> <p>Perth Energy have controls in place to ensure that they have the ability to communicate with their customers, and their customers can easily contact them and/or the Network Operator.</p> <p>Through observations, the audit determined that:</p> <ul style="list-style-type: none"> <li>• In the event of an accident, emergency, potential danger or unavoidable cause Perth Energy inform all of their customers to speak directly to ATCO to ensure that customers are provided with relevant information as quickly and efficiently as possible.</li> <li>• Perth Energy provides its customers through multiple platforms the actions they should take in the event of</li> </ul>	A	NR



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					<p>an accident/emergency along with the relevant contact details – including ATCO's 24 hour fault line.</p> <ul style="list-style-type: none"> <li>Perth Energy have working arrangements with ATCO so that Perth Energy and the customer are directly informed of any interruption, suspension or restriction of gas supply.</li> <li>The communication process allows Perth Energy to provide courtesy calls and emails to customers, via the customers dedicated account manager informing them of any accident, emergency, potential danger or other unavoidable causes.</li> </ul> <p>Perth Energy also have guidance set out in the Gas Disconnections and Reconnections Procedure as well as their standard and non-standard form contract terms and conditions, listing the reasonable steps they as a licensee must take to minimise the extent of the event of the duration of any interruption, suspension or restriction of the supply of gas due to an accident, emergency, potential danger or other unavoidable cause.</p> <p>Perth Energy also provide their customers with a safety awareness procedure which outlines what they must do in the event of an emergency. This document has been updated since the previous audit and is available on the website.</p>		
10	Clause 16.1	Section 11ZA(1)	A licensee must provide the ERA with a performance audit by an independent expert acceptable to the ERA within 24 months of commencement and every 24 months thereafter (or longer if the ERA allows).	4	<p>The audit confirmed the previous performance audit report provided to ERA in June 2018. This audit also satisfies this requirement.</p> <p>The procedure is documented in the Compliance and Non-Compliance Reporting Procedure and the Online WHS - Compliance List and Listing procedure.</p>	A	1



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17	Clause 5.1	Section 11ZK(3)	A licensee must pay the costs and expenses incurred in the taking of an interest or easement in respect of land held by a public authority.	4	The audit interviewed Manager Compliance and Risk and confirmed no interests or easements occurred in respect of land held by a public authority.	NP	NR
19	Clause 18.1	Section 11ZOR(2)	A licensee that sells gas that is transported through a distribution system must be a member of an approved retail market scheme if a scheme is in force.	4	Through discussions with Manager Compliance and Risk and review of the agreements with ATCO and the Australian Energy Market Operator (AEMO), it was confirmed that Perth Energy is a member of an approved retail market scheme.  Perth Energy confirmed that they adhere to the Retail Market Procedures for WA to ensure that there is no prohibited conduct and have not assisted any other party to engage in prohibited conduct.	NP	1
20	Clause 5.1	Section 11ZOV(1)	A licensee must not engage in prohibited conduct relating to the operation of a retail market scheme.	4	As per obligation 19.	NP	1
21	Clause 5.1	Section 11ZOV(2)	A licensee must not assist another party to engage in prohibited conduct relating to the operation of a retail market scheme.	4	As per obligation 19.	NP	1
22	Clause 5.1	Section 11ZOZ(3)	A licensee, as a member of a retail scheme, must comply with a direction given to it by the ERA to amend the scheme, and to do so within a specified time.	4	The Manager Compliance and Risk confirmed that no direction has been given by the ERA to the Licensee in respect of any amendment to the retail market scheme.	NP	NR
24	Clause 17	Section 11ZQH	The licensee must not supply gas to customers unless the licensee is a member of an approved Gas Industry Ombudsman Scheme and is bound by any decision or	4	The audit confirmed on the Energy and Water Ombudsman WA website and from review of invoices for annual charges during the audit period, that Perth Energy is a member of the Scheme.	NP	1



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			direction of the ombudsman under the Scheme.				
GAS STANDARDS ACT 1972							
25	Clause 5.1	Energy Coordination Act Section 11Z	A licensee must comply with the applicable standards of the <i>Gas Standards Act 1972</i> .	2	The <i>Gas Standards (Gas Supply and System Safety) Regulations 2000</i> and <i>Gas Standards (Gas fitting and Consumer Gas Installations) Regulations 1999</i> are managed by Energy Safety. The Licensee is not responsible for the gas operation and standards/quality, which is the responsibility of the gas distributor, ATCO.	N/A	N/A
ENERGY COORDINATION ACT (GAS TARIFFS) REGULATIONS 2000							
29	Clause 5.1	Section 11M Energy Coordination (Gas Tariffs) Regulations 2000 reg. 5(1)	A licensee supplying gas in an area referred to in Regulation 3(a), (b), or (c) is required to have at least one capped tariff for any supply of gas in that area.	4	The audit confirmed by review of the standard contract and a sample of bills issued that there is a capped tariff for the supply of gas. The standard tariffs are also shown on the website.  The control is the billing procedure, including application of standard tariffs, that is documented in the Gas Billing Compliance procedure.	A	1
30	Clause 5.1	Section 11M Energy Coordination (Gas Tariffs) Regulations 2000 reg. 6(2)	A licensee is required to offer to supply gas to each of its existing standard contract customers under the terms of the customer's existing contract but at a capped tariff unless the existing contract already entitles the customer to be supplied at a capped tariff.	4	The audit confirmed by discussion with Manager Business Support and review of a sample of bills that there are no customers on standard contracts, so this obligation is not applicable.	N/A	N/A
31	Clause 5.1	Section 11M Energy Coordination (Gas Tariffs)	When offering to supply gas to a new customer under a standard form contract, a licensee is to offer to supply gas at a capped tariff.	4	The audit confirmed by Interview of the Manager Business Support and review of the standard contract that where a standard contract is offered to a customer, it includes a capped tariff for the supply of gas. The capped tariffs are also shown on the website. The	A	1



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		Regulations 2000 reg. 6(4)			<p>Manager Business Support confirmed that standard form contracts were offered to new residential and small use customers so this obligation is rated as compliant.</p> <p>The control is that the offering of capped tariffs is documented in the New Gentrack Account and Customer Transfer instruction.</p>		
<b>ENERGY COORDINATION ACT (CUSTOMER CONTRACTS) REGULATIONS 2004</b>							
32	Clause 5.1	Reg. 12(2)	<p>Except in prescribed circumstances, a licensee must not disconnect or cause disconnection to occur if —</p> <p>(a) a customer has provided to the licensee a written statement from a medical practitioner to the effect that supply is necessary in order to protect the health of a person who lives at the customer's supply address; and</p> <p>(b) the customer has entered into arrangements acceptable to the licensee in relation to payment for gas supplied.</p>	4	<p>Limitations on disconnection for medical reasons or acceptable payment arrangements are documented in the standard contract and non-standard contract terms and conditions and the Gas Disconnections and Reconnections Procedure.</p> <p>There are also documented procedures in place for recording a life-support customer (Life Support Customer Procedures) or a customer who has entered into acceptable arrangements for payment of gas supplied (Gas Billing Compliance Procedure).</p>	A	1
33	Clause 5.1	Reg. 12(4)(a)	<p>Before disconnecting supply for non-payment of a bill, a licensee must give a written reminder notice to a customer not less than 14 business days after the day on which a bill was issued advising the customer that payment is overdue and requiring payment to be made on or before the day specified in the reminder notice (being a day not</p>	4	<p>The requirement for a minimum of 14 business days' notice that payment is overdue and then at least 6 business days to provide for a minimum notice period of 20 business days after the billing date, prior to any disconnection is stated in the standard contract and non-standard contract terms and conditions and the Gas Disconnections and Reconnections Procedure.</p>	A	1





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			less than 20 business days after the billing day).				
34	Clause 5.1	Reg. 12(4)(b)	Before disconnecting supply for non-payment of a bill, a licensee must give a disconnection warning to a customer not less than 22 business days after the billing day, advising the customer disconnection will occur unless payment is made on or before the day specified in the disconnection warning (being a day not less than 10 business days after the day on which the disconnection warning is given).	4	The requirement for a disconnection warning to be issued to a customer not less than 22 days after the billing date with at least 10 days warning of the disconnection is stated in the standard contract and non-standard contract terms and conditions and the Gas Disconnections and Reconnections Procedure.	A	1
35	Clause 5.1	Reg, 12(5)(a)	A licensee must reconnect supply to a customer within 10 business days after disconnection for non-payment of a bill if the customer pays the overdue amount or makes an arrangement for its payment and the customer has paid any applicable reconnection fee.	4	The requirement to reconnect supply within 10 business days if the customer makes payment or a payment arrangement is entered into is stated in the standard contract and non-standard contract terms and conditions, and the Gas Disconnections and Reconnections Procedure.	A	1
36	Clause 5.1	Reg, 12(5)(b)	A licensee must reconnect supply to a customer within 10 business days after disconnection for denial of access to a meter, if the customer provides access to the meter and the customer has paid any applicable reconnection fee.	4	The requirement to reconnect supply within 10 business days after disconnection for denial of access to a meter is stated in the standard contract and non-standard contract terms and conditions, and the Gas Disconnections and Reconnections Procedure.	A	1



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37	Clause 5.1	Reg, 12(5)(c)	A licensee must reconnect supply to a customer within 10 business days after disconnection for unlawful consumption of gas, if the customer pays for the gas consumed and the customer has paid any applicable reconnection fee.	4	This requirement is stated in the standard contract and non-standard contract and the Gas Disconnections and Reconnections Procedure.	A	1
38	Clause 5.1	Reg, 12(5)(d)	A licensee must reconnect supply to a customer within 10 business days after disconnection for refusal to pay a refundable advance, if the customer pays the refundable advance and the customer has paid any applicable reconnection fee.	4	This requirement is documented in the standard contract and non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1
39	Clause 5.1	Reg, 12(5)(e)	A licensee must reconnect supply to a customer within 20 business days after disconnection in an emergency situation or for health, safety or maintenance reasons, if the situation or problem giving rise to the need for disconnection has been rectified, and if the customer has paid any applicable reconnection fee.	4	This requirements is documented in the standard contract and non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1
40	Clause 5.1	Reg, 12(6) Clause 5.1.1.2 AGA Code	A licensee must not disconnect supply to a customer who is unable to pay until: alternative payment options have been offered to the customer; the customer is given information on government funded concessions; it has used its best	4	This requirement is documented in the standard contract and non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1



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			endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date, and the customer has refused to accept the alternative payment option or failed to make payments under it.				
41	Clause 5.1	Reg, 12(6) Clause 5.1.1.3 AGA Code	A licensee must not disconnect supply to a business customer until it has used its best endeavours to contact the customer; it has offered the customer an extension of time to pay the bill; and it has provided the customer a written notice of its intention to disconnect at least 5 business days' notice prior to the disconnection date, and the customer has refused to accept the alternative payment option or failed to make payments under it.	4	This requirement is documented in the standard contract and non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1
42	Clause 5.1	Reg, 12(6) Clause 5.1.2.1 & 5.1.2.2 AGA Code	A licensee must not disconnect supply to a customer who denies access to a meter until: the customer has refused access on at least 3 concurrent billing cycles, the customer is given the option to offer alternative access arrangements; the customer is provided written advice on each occasion access was denied; it has used its best endeavours to contact the customer; and it has provided the	4	This requirement is documented in the standard contract and non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1



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			customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date.				
43	Clause 5.1	Reg, 12(6) Clause 5.1.3.1 & 5.1.3.2 AGA Code	A licensee who disconnects in the event of an emergency must provide a 24 hour information service, estimate the time when gas supply will be restored and use best endeavours to restore supply when the emergency is over.	4	The Licensee has a 24 hours 7 days a week emergency telephone service as stated in the Contact numbers on the website and on bills issued as confirmed by review of a sample of bills.  The control is that this requirement is stated in the standard contract and non-standard contract, Gas Billing Compliance Procedure and the Gas Disconnections and Reconnections Procedure.	A	1
44	Clause 5.1	Reg, 12(6) Clause 5.1.4.1 & 5.1.4.2 AGA Code	A licensee who disconnects supply for health and safety reasons must provide the customer written notice of the reason; allow the customer 5 business days to remove the reason where the customer is able to; and after the 5 business days issued a notice to the customer of its intention to disconnect supply at least 5 business days' notice prior to the disconnection date.	4	This requirement is documented in the standard contract and non-standard contract terms and conditions; the Gas Disconnections and Reconnections Procedure and the Customer Service Charter (small use customers).	A	1
45	Clause 5.1	Reg, 12(6) Clause 5.1.5.1 & 5.1.5.2 AGA Code	A licensee who disconnects supply for planned maintenance must provide the customer 4 days written notice; and used best endeavours to minimise disruption and restore supply.	4	This requirement is documented in the standard contract and non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1
46	Clause 5.1	Reg, 12(6)	A licensee must not disconnect supply for failure by a customer to pay a refundable advance without	4	This requirement is documented in the standard contract and non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1



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		Clause 5.1.7.2 AGA Code	giving written notice to the customer of its intention to disconnect at least 5 business days prior to the disconnection date.				
47	Clause 5.1	Reg, 12(6) Clause 5.1.8.1(a) AGA Code	A licensee must not disconnect supply where the bill owing is less than the average bill over the past 12 months and the customer has agreed to pay.	4	The requirement is stated in the standard contract and non-standard contract and the Gas Disconnections and Reconnections Procedure.	A	1
48	Clause 5.1	Reg, 12(6) Clause 5.1.8.1(b) AGA Code	A licensee must not disconnect supply where the issue is the subject of complaint by the customer, is being reviewed externally, and is not resolved.	4	The requirement is stated in the standard contract and non-standard contract and the Gas Disconnections and Reconnections Procedure.	A	1
49	Clause 5.1	Reg, 12(6) Clause 5.1.8.1(c) AGA Code	A licensee must not disconnect supply where an application for a government concession has not been decided.	4	The requirement is stated in the standard contract and non-standard contract and the Gas Disconnections and Reconnections Procedure.	A	1
50	Clause 5.1	Reg, 12(6) Clause 5.1.8.1(d) AGA Code	A licensee must not disconnect supply where a customer has failed to pay a debt that is not a direct service charge.	4	The requirement is stated in the standard contract and non-standard contract and the Gas Disconnections and Reconnections Procedure.	A	1
51	Clause 5.1	Reg, 12(6) Clause 5.1.8.1(e) & (f) AGA Code	A licensee must not disconnect supply after 3pm on any day; and not on a Friday, weekend or public holiday or on a day before a public holiday unless it is a planned interruption.	4	The requirement is stated in the standard contract and non-standard contract and the Gas Disconnections and Reconnections Procedure.	A	1
52	Clause 5.1	Reg, 12(6)	If a licensee is under an obligation to reconnect supply and the customer makes a request for	4	The requirement is stated in the standard contract and non-standard contract and the Gas Disconnections and Reconnections Procedure.	A	1



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		Clause 5.2.2.2 AGA Code	reconnection after 3pm on a business day, the licensee shall use best endeavours to reconnect the customer as soon as possible on the next business day.				
53	Clause 5.1	Reg, 13(1) Clause 4.4.6.2 AGA Code	If a licensee uses a refundable advance to offset an amount owed, it must provide to the customer an account of its use and pay any balance within 10 business days to the customer.	4	The requirements re refundable advances are documented in the standard contract and non-standard contract terms and conditions and the Gas Disconnections and Reconnections Procedure.	A	1
54	Clause 5.1	Reg, 13(3)	A licensee must place refundable advances in separate trust accounts and separately identify the amounts in its accounting records.	4	As per Obligation 53.	A	1
55	Clause 5.1	Reg, 13(4)	A licensee must return interest earned on refundable advances accounts to customers.	4	As per Obligation 53.	A	1
56	Clause 5.1	Reg, 14(2)	A licensee must inform customers that the supply charge is either for residential or non- residential supply includes a specified fixed component and specified usage component; and describes the circumstances a customer needs to meet to qualify for residential tariffs.	4	Customers are given the complying information in the standard and non-standard contract terms and conditions, including the definition of residential supply and charges.  The control is that this requirement is stated in the Gas Billing Compliance Procedure.	A	1
57	Clause 5.1	Reg, 14 Clause 4.1.2.1 & 4.1.2.2 AGA Code	A licensee must give notice of the tariffs charged and provide these notices to customers without charge upon request.	4	The standard and non-standard contract terms and conditions state that: "we will notify you of any changes to the applicable tariff as soon as practicable and no later than your next bill". The Manager Business Support confirmed the notice of tariffs charged is provided without charge and upon request.	A	1



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					The control is that this requirement is stated in the Gas Billing Compliance Procedure.		
58	Clause 5.1	Reg, 14 Clause 4.1.3.1 & 4.1.3.2 AGA Code	A licensee must give notice of a variation in tariffs charged and provide these notices to customers affected by the change no later than the next bill.	4	The standard and non-standard contract terms and conditions state that "we will notify you of any changes to the applicable tariff as soon as practicable and no later than your next bill".	A	1
59	Clause 5.1	Reg, 15(1) Clause 4.2.1 AGA Code	A licensee must issue a bill to a customer at least once every 3 months, unless agreed otherwise.	4	The requirement is stated in the standard contract and non-standard contract and the Gas Billing Compliance Procedure.	A	1
60	Clause 5.1	Reg, 15(1) Clause 4.2.3.1, 4.2.3.2 & 4.2.3.3 AGA Code	A licensee must prepare a bill in accordance with the terms specified in the AGA code including the inclusion of any refundable advance.	3	The requirement is stated in the standard contract and non-standard contract and the Gas Billing Compliance Procedure.	A	1
61	Clause 5.1	Reg, 15(1) Clause 4.2.3.2 AGA Code	A licensee must apply payments received from a customer as directed by the customers (if the bill includes charges for other goods and services).	4	The requirement is stated in the standard contract and non-standard contract and the Gas Billing Compliance Procedure.	A	1
62	Clause 5.1	Reg, 15(1) & (2) Clause 4.2.3.2 AGA Code	If a customer does not direct how a payment is to be allocated, a licensee must apply the payment — (i) to charges for the supply of gas before applying any portion of it to such goods or services; or (ii) if such goods or services include electricity, to the charges for gas and the charges for electricity in	4	The bills issued during the audit period did not include any charges for other goods and services. Therefore, any payments have been allocated to charges for the supply of gas.  The requirement is stated in the standard contract and non-standard contract and the Gas Billing Compliance Procedure.	A	1



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			equal proportion before applying any portion of it to any other such goods or services.				
63	Clause 5.1	Reg. 15(1) & 47(2) & (4) Clause 4.2.3.4 AGA Code	A licensee must provide available bill data to customers upon request free of charge subject to clause 47 (2) and (4) of the <i>Energy Coordination (Customer Contracts) Regulations 2004</i> .	4	Bill data is provided free of charge as stated in the standard contract and non-standard contract terms and conditions. Customers have requested bill clarification and copies of bills for identification purposes and all have been provided free of charge. A customer can also download the billing data report if they register to Perth Energy's 'my account' function on the corporate website. The control is that this requirement is stated in the standard contract and non-standard contract and Gas Billing Compliance Procedure.	A	1
64	Clause 5.1	Reg, 15(1) Clause 4.2.4.1 AGA Code	A licensee must base a customer's bill on a meter reading and meters must be read at least once per year.	4	The requirement to base bills on a meter reading and to read meters at least once every 12 months is stated in the standard contract and non-standard contract and Gas Billing Compliance Procedure.	A	1
65	Clause 5.1	Reg, 15(1) Clause 4.2.4.2 AGA Code	A licensee must base a customer's bill on a meter reading and meters must be read at least once per year.	4	As per obligation 64.	A	1
66	Clause 5.1	Reg, 15(1) Clause 4.2.4.4 AGA Code	A licensee, who provides a customer with an estimated bill and is subsequently able to read the meter, must adjust the estimated bill in accordance with the meter reading.	4	Perth Energy base their billing on meter readings received from ATCO. On a daily basis, Perth Energy obtain customer data from the ATCO portal for their small-use gas customers. The data will indicate whether it was an actual read or estimate (where the actual read was not available). Perth Energy rely on ATCO to perform the reads and calculate the estimations.	A	1





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					Where an estimated bill is provided and the meter is subsequently able to be read, the estimated bill is adjusted to the actual meter reading.  The requirement is stated in the standard contract and non-standard contract and Gas Billing Compliance Procedure.		
67	Clause 5.1	Reg, 15(1) Clause 4.2.4.5 AGA Code	A licensee must read a customer's meter upon request and may impose a fee for doing so.	4	The customer may request a meter reading and this is provided free of charge if the meter is found to be faulty, as stated in the standard contract and non-standard contract terms and conditions. Some customers request more frequent meter reading or special meter readings where a fee is applied.  The requirement is stated in the standard contract and non-standard contract and Gas Billing Compliance Procedure.	A	1
68	Clause 5.1	Reg, 15(1) Clause 4.3.2.1 AGA Code	A licensee must offer payment in person and payment by mail.	4	Payment in person or by mail is offered on all bills. Confirmed by review of a sample of bills.  The requirement is stated in the standard contract and non-standard contract and Gas Billing Compliance Procedure.	A	1
69	Clause 5.1	Reg, 15(1) Clause 4.3.2.2 AGA Code	A licensee must offer customers who are absent for a long period, payment in advance facilities and the option of redirecting the bill.	4	Payment in advance or redirection is offered. The information is stated in the standard contract and non-standard contract terms and conditions.  The requirement is stated in the Gas Billing Compliance Procedure.	A	1
70	Clause 5.1	Reg, 16(3)	A licensee must not terminate a contract if a customer commits a breach of the contract (other than a substantial breach) unless:  (a) the licensee has a right to disconnect supply under the	4	The Manager Business Support confirmed that no contracts have been terminated other than for non-payment reasons and there is a right to disconnect for this purpose. The only disconnections were for customers with one supply address only. The disconnected customers were terminated and then re-contracted.	A	1



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			contract, a written law or a relevant code; and  (b) the licensee has disconnected supply at all supply addresses of the customer covered by the contract.		Perth Energy has a dedicated Credit Control team who are responsible for disconnections/terminations with set policies and procedures to facilitate them in this role. The requirement is stated in the standard contract and non-standard contract and New Gentrack Account and Electricity Customer Transfer instructions.		
71	Clause 5.1	Reg. 19	A licensee must provide a customer  (a) a copy of their customer service charter (Note: Format and contents is not defined in the Regs.);  (b) copies of regulations or any relevant code;  (c) information about fees and charges payable under the contract;  (d) with information on energy efficiency;  (e) billing data; and  (f) with information on Government Assistance Programs and Financial Counselling Services if requested by the customer.	4	The required information is provided to all small use customers in the introductory pack sighted during the audit (includes the non-standard contract).  The control is that this information is referred to in the standard contract and non-standard contract for small use gas customers that is provided to customers as part of the introductory pack. A separate attachment to the starter pack includes the detailed information. The required information is also available on the website as confirmed during the audit.  Energy efficiency information and information on Government support and assistance programs was not available as part of the starter pack until March 2019, as recommended in the previous audit. As this has been resolved during this audit period, no recommendation is made in this audit.  The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.	A	2
72	Clause 5.1	Reg. 20(2) Clause 4.3.5.1 AGA Code	A licensee must offer a customer who is experiencing payment difficulties: instalment plan options; right to have bill redirected to third person; information or referral on government assistance programs;	4	The standard contract and non-standard contract terms and conditions, and the Residential Customer Financial Hardship Policy include the relevant information.	A	1



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			and information on independent financial counselling services.				
73	Clause 5.1	Regs. 27(4) & 40(3)	A licensee must not supply gas to the customer under a door to door contract during the cooling-off period unless the customer requests supply.	4	The General Manager , EMR, Regulation confirmed there have been no door to door contract selling.	NP	NR
74	Clause 5.1	Regs. 20(3) & 48	A licensee must not commence legal action in relation to a customer debt if the customer has entered into arrangements to pay and is maintaining this arrangement.	4	The standard contract and non-standard contract terms and conditions, and the Residential Customer Financial Hardship Policy include the relevant information. The Manager Compliance and Risk confirmed there have been no legal actions in the audit period.	NP	NR
75	Clause 5.1	Regs. 22 & 49(2)	A licensee must only provide a credit reporting agency with default information relevant to one of their bills.	4	Reg. 22 The non-standard contract states that default information may be provided to a credit reporting agency if a bill has not been paid or if a complaint or a bill review is in progress. Reg. 49(2) The Manager Business Support confirmed that no credit reporting agency has been used in the audit period.	NP	NR
76	Clause 5.1	Reg. 49(3)	A licensee must notify a credit reporting agency immediately if a customer has cleared their debt.	4	The Manager Business Support confirmed that no customers were reported to a credit reporting agency in the audit period.	NP	NR



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77	Clause 5.1	Reg. 49(4)	If a customer remedies a default and demonstrates extenuating circumstances, a licensee must request the credit reporting agency to remove the default record.	4	The Manager Business Support confirmed that no customers were reported to a credit reporting agency.	NP	NR
78	Clause 5.1	Reg. 49(5)	A licensee must not refer a default to a credit reporting agency that is the subject of a complaint or matter of review.	4	The Manager Business Support confirmed that no customers were reported to a credit reporting agency.	NP	NR
79	Clause 5.1	Reg. 50	A licensee must include information about its complaint handling process and contact details of the energy ombudsman on any disconnection warning given to a customer.	3	Review of a sample of disconnection warning notices confirmed that information about complaints handling and the Energy and Water Ombudsman contact details are included.  The control is that this information is also stated in the Gas Disconnections and Reconnections Procedure and the Residential Customer Financial Hardship Policy.	A	1
80	Clause 5.1	Reg. 44	When a non-standard contract is due to expire, a licensee must issue a notice in writing to a customer not more than 2 months and not less than one month before the day on which the contract is due to expire (or at the commencement of the contract if the contract is less than 1 month) with information about: the expiry date; alternative supply options, and the terms and conditions for continued supply post contract expiry.	4	The audit sighted the non-standard contract for small use customers and confirmed that it included the statement that "if this is a fixed term contract, we will inform you in writing, not less than one month, and no more than 2 months, before the expiry of the contract, that the contract is due to expire..." and options for continued supply.  The control is that a customer list with commencement and expiry dates is maintained and used for follow-up prior to expiry.	A	1



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81	Clause 5.1	Reg. 45(1)	Upon request, a licensee must provide a customer free of charge with a copy of its customer service charter within 2 business days of the request.	4	A customer service charter is no longer required, so this obligation is not applicable.	N/A	N/A
82	Clause 5.1	Reg. 45(2)	A licensee must from time to time provide the customer with advice with their bill that a customer service charter is available free of charge.	4	A customer service charter is no longer required, so this obligation is not applicable.	N/A	N/A
83	Clause 5.1	Reg. 46(1) & (2)	Upon request, a licensee must provide a customer with a copy of the <i>Energy Coordination (Customer Contract) Regulations 2004</i> or a relevant code.	4	The Manager Business Support confirmed there have been no requests in the audit period for a copy of the Regulations or any Code.	NP	NR
84	Clause 5.1	Reg. 46(4)	A licensee must ensure that a copy of the <i>Energy Coordination (Customer Contract) Regulations 2004</i> or a relevant code is available for inspection at its offices at no charge.	4	The Manager Compliance and Risk confirmed a copy of the Regulations and relevant Codes are available at Perth office on request and free of charge. There have been no requests in the audit period.	NP	1
85	Clause 5.1	Reg.28 Clause 3.1.1.(a) AGA Code	A standard form contract must include a provision that the retailer or distributor must provide, install and maintain equipment for the supply of gas up to the point of supply.	4	The audit confirmed the standard form contract includes the required information. The contract includes a statement that "We or the Network Operator will provide, install and maintain Gas Supply Equipment, including the Meter".	NP	1
86	Clause 5.1	Reg.28 Clause 3.1.1.(b) AGA Code	A standard form contract must include a provision that the retailer or distributor must provide, install and maintain metering and	4	The standard form contract contains the required provisions.	NP	1



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			necessary equipment at the supply address.				
90	Clause 5.1	Energy Coordination (Customer Contract) Reg 33 (3), clause 3.5.2.2 AGA Code	A licensee must ensure that any representatives seeking access to the supply address on its behalf wear, carry and show official identification.	4	From interview of Manager Business Support and Manager Compliance and Risk, the audit confirmed that work uniforms of service staff include their names and they carry Perth Energy identification cards. Sighted examples.	NP	1
91	Clause 5.1	Reg 42	A licensee must notify a customer of any amendment to a non-standard contract.	4	The Manager Business Support confirmed that all customers are on the non-standard contract and there have been no amendments to a non-standard contract that required notification to the customer. The non-standard contract states that the contract may automatically renew and would automatically incorporate any revised terms and conditions. It also states that any variations to the contract will be published which effectively notifies the customer of the amendment.	NP	NR
<b>ENERGY COORDINATION ACT 1994 (LICENCE CONDITIONS)</b>							
96	Clause 16.2	Energy Coordination Act Section 11M	A licensee must comply and require its expert to comply with the ERA's standard guidelines dealing with the performance audit.	4	The previous performance audit report (June 2018) was accepted by the ERA. This audit has complied.  The control is that the obligation for a performance audit to be completed is included in the WHS Online Compliance List and the Compliance and Non-Compliance Reporting Procedure.	A	1



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97	Clause 16.4	Energy Coordination Act Section 11M	A licensee's independent auditor must be approved by the ERA prior to the audit.	4	The previous audit report (June 2018) was approved by the ERA and therefore the auditor was approved prior to the audit.  The control is that the obligation for a performance audit to be completed is included in the WHS Online Compliance List and the Compliance and Non-Compliance Reporting Procedure.	A	1
98	Clause 17	Energy Coordination Act Section 11M	A licensee may be subject to individual performance standards.	4	There are no individual performance standards in the licence.	NP	NR
99	Clause 20	Energy Coordination Act Section 11M	Unless otherwise specified, all notices must be in writing and will be regarded as having been sent and received in accordance with defined parameters.	4	This obligation was confirmed by interview of Manager Business Support and review of correspondence with ERA that all material communication is in writing.  The Compliance and Non-Compliance Procedure requires notifications to the ERA to be in writing.	A	1
100	Clause 21.1	Energy Coordination Act Section 11M	A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board or equivalent International Accounting Standards.	4	The audit reviewed the Perth Energy Financial Statements for the years ending 31 March 2018 and 31 March 2019 and confirmed that the Financial Statements comply with accounting standards and had Unqualified Audit Opinions.	NP	1
101	Clause 22.1	Energy Coordination Act Section 11M	A licensee must report to the ERA if the licensee is under external administration or experiences a significant change in its corporate, financial or technical circumstances that may affect the licensee's ability to meet its obligations under this licence within 10 business days of the change occurring.	4	From discussions with the Manager Compliance and Risk and review of the audited Financial Reports for 2017/18 and 2018/19, the audit confirmed there were no external administration or going concern issues.  The Perth Energy Group was acquired by AGL on 2 September 2019. The audit sighted the letter notifying the ERA which was within 10 business days of this occurring.	NP	1



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102	Clause 23.1	Energy Coordination Act Section 11M	A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the <i>Energy Coordination Act 1994</i> in the time, manner and form specified by the ERA.	3	<p>The audit sighted the annual Compliance and Performance reports provided to the ERA for 2017/18 and 2018/19 and confirmed they were provided in the form required and by the due dates. The 2017/18 standing charge data was submitted late on 12 October 2018 (was due on 30 September 2018). This is considered a minor non-compliance and did not affect customers.</p> <p>The control is the Compliance and Non-Compliance Reporting Procedure and the Online WHS - Compliance List (online reminder system). The obligation and due date are listed but this should be enhanced by a reminder if not completed.</p> <p><b>Refer recommendation 2/2020.</b></p>	B	2
103	Clause 24	Energy Coordination Act Section 11M	A licensee must publish any information it is directed by the ERA to publish, within the timeframes specified.	4	<p>The ERA has required the annual Performance Report to be published on the Perth Energy website. The audit confirmed that the 2018 and 2019 reports have been published on the website.</p> <p>The control is that this requirement is stated in the Compliance and Non-Compliance Reporting Procedure.</p>	A	1
106	Clause 12.2	Energy Coordination Act Section 11M	A licensee must, if directed by the ERA, review the standard form contract and submit to the ERA the results of that review within the time specified by the ERA.	4	There was no direction from the ERA to review the standard form contract approved in 2011.	NP	NR
107	Clause 12.3	Energy Coordination Act Section 11M	A licensee must comply with any direction given by the ERA in relation to the scope, process and methodology of the standard form contract review.	4	Perth Energy complied with any directions from the ERA in respect of the new standard contract and this was approved by the ERA on 26 November 2019.	NP	1





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108	Clause 13.1	Energy Coordination Act Section 11M	A licensee must only amend the standard form contract in accordance with the <i>Energy Coordination Act 1994</i> and Regulations.	4	Perth Energy applied to the ERA on 7 October 2019 to renew its licence GTL12 and approve its amended standard form contract. This was approved by the ERA on 26 November 2019.	NP	1
109	Clauses 15.1 & 15.2	Energy Coordination Act Section 11M	A licensee must maintain supply to a customer if it supplies, or within the last 12 months supplied, gas to that customer's premises unless another supplier starts supplying the customer.	4	The Manager Business Support confirmed supply was always maintained to customers. Confirmed by review of a sample of ongoing bills.	NP	1
110	Schedule 3 Clause 1.5	Energy Coordination Act Section 11M	A licensee must provide the ERA within 3 business days of a request by the ERA with reasons for refusing to commence supply to a customer if requested by the ERA.	4	The Manager Compliance and Risk confirmed there have been no request from the ERA regarding refusal to supply gas to any customers. There have been no complaints over the audit period.	NP	NR
111	Schedule 3 Clause 1.7	Energy Coordination Act Section 11M	A licensee must comply with a direction from the ERA to supply a customer, subject to specified conditions.	4	There have been no directions from the ERA.	NP	NR
112	Schedule 3 Clauses 2.1 & 2.2	Energy Coordination Act Section 11M	A licensee must provide reasonable information relating to its activities under the licence as requested by the holder of a distribution licence to enable for the safe and efficient operation of the relevant distribution system, provided such disclosure does not prejudice the commercial interests of the licensee.	4	Through our discussions with the Manager Compliance and Risk, it was confirmed that ATCO Gas are the holders of the distribution licence. It was noted as per the GM Retail that ATCO have not made any information requests of Perth Energy during the audit period. Perth Energy maintain communication with the network distributor to ensure they have an efficient working relationship and should ATCO request information relating to Perth Energy's activities, the information would be provided, so long as such disclosure does not prejudice their commercial interests.	NP	NR



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113	Schedule 3 Clause 3.1	Energy Coordination Act Section 11M	A licensee must notify the Minister at least one month before a change to any price, price structure, fee or interest rate under the standard form contract is to come into effect.	3	Through our discussions with the Manager Business Support, it was noted that Perth Energy has all customers on non-standard contracts. Therefore, this obligation had no activity in the audit period. The Gas General Obligations Compliance Procedure was updated in March 2019 to include this obligation. This was also included in the Training programme.	B	NR
<b>GAS MARKETING CODE OF CONDUCT</b>							
114	Clause 19.1.	Energy Coordination Act Section 11ZP	A licensee must comply with the <i>Gas Marketing Code of Conduct</i> .	4	<p>Through discussions with the General Manager, EMR, Regulation, Manager Compliance and Risk and Manager Business Support and review of relevant documentation, it was concluded that Perth Energy are aware of their requirement to comply with the Gas Marketing Code of conduct and endeavour to ensure that all of their employees comply with the Gas Marketing Code of Conduct. This audit also confirmed compliance with obligations 115 to 133 (or not rated as no activity). The audit confirmed there were no gas complaints during the audit period.</p> <p>Perth Energy do not have gas marketing agents. However, they require all of their employees to complete induction training on the Gas Marketing Code of Conduct which includes Part 2 of the Code of Conduct.</p> <p>Perth Energy has a copy of both the Gas Marketing Code and the Compendium available on their corporate website and it was noted as per the Business Sales team that upon customer request, Perth Energy would direct the customer as to where they can obtain a copy of these documents and provide them with a copy of these documents via the customers preferred form of communication, if required.</p>	A	1



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					The control is the obligations are documented in the Electricity and Gas Marketing Compliance Procedure and training of relevant staff is completed.		
115	Clause 19.2	Energy Coordination Act sections 11ZPP and 11M	A licensee must ensure all agents and employees comply with the Gas Marketing Code of Conduct.	4	As per obligation 114.	A	1
116	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.1	A retailer must ensure that its gas marketing agents comply with Part 2 of the Code of Conduct.	4	The General Manager, EMR, Regulation confirmed they do not engage any gas marketing agents.	NP	NR
117	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.2(1)	A retailer or gas marketing agent must ensure that standard form contracts that are not unsolicited consumer agreements are entered into in the manner and satisfying the conditions specified.	4	<p>Through discussions with the Manager Business Support and review of relevant documentation, it was noted that Perth Energy would ensure that they record the date that the standard form contract was entered into.</p> <p>Perth Energy also obtain verifiable consent from their customers that a contract has been entered into before the contract can progress, and a record of the customers verifiable consent is saved to their customer file.</p> <p>Perth Energy provide a copy of either the standard form contract or the non-standard for contract and the relevant terms and conditions to a customer, at no charge at the time the contract is entered into. In the event that the standard form contract was entered into over the telephone, a copy of the contract will be provided as soon as possible, but not more than 5 business days after contract was entered into. Therefore, complying with the requirements of the obligation.</p>	A	NR



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					<p>The audit confirmed that during the audit period, Perth Energy entered into only non-standard contracts with their small use gas customers.</p> <p>The control is that the required documentation is included in the Electricity and Gas Marketing Compliance Procedure.</p>		
118	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.2(2) & 2.2(3)	A retailer or gas marketing agent must ensure that the information specified in clause 2.2(2) is given to the customer no later than on or with the customer's first bill, unless the retailer or gas marketing agent has provided the information to the customer in the preceding 12 months or informed the customer how the information may be obtained (unless the customer has requested to receive the information).	3	<p>From discussion with the Manager Business Support and review of documentation, the audit confirmed that the required information is given to the residential or small use customer as part of the non-standard contract in the introductory pack. There were no customers on a standard form contract during the audit period.</p> <p>The control is that the required documentation is included in the Electricity and Gas Marketing Compliance Procedure.</p>	A	NR
119	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(1)	A retailer or gas marketing agent must ensure that non-standard contracts that are not unsolicited consumer agreements are entered into in the manner and satisfying the conditions specified.	4	<p>Through discussions with the Manager Business Support and review of relevant documentation, it was noted that Perth Energy ensure that they record the date that the non-standard form contract was entered into.</p> <p>Perth Energy also obtain verifiable consent from their customers that a contract has been entered into before the contract can progress, and a record of the customers verifiable consent is saved to their customer file.</p> <p>Perth Energy provide a copy of the non-standard contract and the relevant terms and conditions to a customer, at no charge, at the time the contract is entered into. In the event that the non-standard form contract was entered into over the telephone, a copy of</p>	A	1



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					<p>the contract will be provided as soon as possible, but not more than 5 business days after contract was entered into. Therefore, complying with the requirements of the obligation.</p> <p>The audit confirmed that during the audit period, Perth Energy entered into only non-standard contracts with their small use gas customers.</p> <p>The control is that the required documentation is included in the Electricity and Gas Marketing Compliance Procedure.</p>		
120	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(2)	A retailer or gas marketing agent must ensure that the information specified is provided to the customer before entering into a non-standard contract.	3	<p>From discussion with the Manager Business Support and review of documentation, the audit confirmed that the required information is given to the customer as part of the introductory pack prior to entering into the contract.</p> <p>The control is that the required documentation is included in the Electricity and Gas Marketing Compliance Procedure, as well as the non-standard contract terms and conditions.</p>	A	1
121	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(3) & 2.3(4)	A retailer or gas marketing agent must obtain a customer's verifiable consent that the information specified in clause 2.3(2) has been given, unless the retailer or gas marketing agent provided the information to the customer in the preceding 12 months or informed the customer how the information may be obtained (unless the customer requested to receive the information).	3	<p>From discussion with the Manager Business Support and review of documentation, the audit confirmed that the customers' consent was obtained to confirm the required information has been given in the introductory pack. The customer consent is checked prior to processing the contract.</p> <p>The control is that the required documentation is included in the Electricity and Gas Marketing Compliance Procedure, as well as the non-standard contract.</p>	A	1



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122	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.4(1)	A retailer or gas marketing agent must ensure that the inclusion of concessions is made clear to residential customers and any prices that exclude concessions are disclosed.	4	There are no concessions currently available, but this information is included in the contract to cover any future concessions that become available. Rated as not applicable for this audit period.	N/A	N/A
123	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.4(2)	A retailer or gas marketing agent must ensure that a customer is able to contact the retailer or gas marketing agent on the retailer's or gas marketing agent's telephone number during the normal business hours of the retailer or gas marketing agent for the purposes of enquiries, verifications and complaints.	4	The contact details of Perth Energy are published on the website and in the introductory pack. The audit confirmed that customers were able to contact Perth Energy during normal business hours of 9am to 5pm weekdays. There is also a 24-hour emergency number that was available during the audit period.  The contents of the pack are specified in the Electricity and Gas Marketing Compliance Procedure.	A	1
124	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.5(1)	A retailer or gas marketing agent who contacts a customer for the purposes of marketing must, on request, provide the customer with the complaints telephone number, the Energy Ombudsman's telephone number and, for contact by a gas marketing agent, the gas marketing agent's marketing identification number.	4	The Manager Business Support confirmed that the specified contact numbers would be provided upon request from a customer. There were no requests from customers for the complaints telephone number and no complaints were received in the audit period.  This requirement is also stated in the Electricity and Gas Marketing Compliance Procedure.	A	NR
125	Clause 19	Energy Coordination Act section 11ZPP	A retailer or gas marketing agent who meets with a customer face to face for the purposes of marketing must:	4	The Manager Compliance and Risk confirmed there has been no customer face to face marketing at the Perth Office but there have been some visits to premises for the purposes of marketing in the audit period. If there was any contact at the Perth Office, the employee would have an identity card. The audit confirmed that each sales	A	1



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		Code of Conduct clause 2.5(2)	<ul style="list-style-type: none"> <li>wear a clearly visible and legible identity card showing the information specified; and</li> <li>as soon as practicable provide the customer, in writing, the information specified.</li> </ul>		<p>representative has photo ID and a Gas Marketing ID number which they carry with them at all times including visits to premises.</p> <p>The requirements for identification and the information to be provided in writing are stated in the Electricity and Gas Marketing Compliance Procedure and are included in the training programme.</p>		
126	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.6	A retailer or gas marketing agent who visits a person's premises for the purposes of marketing, must comply with any clearly visible signs at the premises indicating that canvassing is not permitted or no advertising material is to be left at the premises.	4	<p>Through our discussions with the General Manager, EMR, Regulation and Manager Compliance and Risk, it was noted that the requirement for employees who visit a premises for the purpose of marketing are covered in the Electricity and Gas Marketing Compliance Procedure training. The obligation for employees to comply with any clearly visible signs that indicate that canvassing is not permitted, or that no advertising material is to be left at the premises is included and made apparent to Perth Energy employees upon conducting this training.</p> <p>The General Manager, EMR, Regulation and Manager Compliance and Risk confirmed that employees complied with any signs at a persons' premises were complied with. There were no complaints received in the audit period.</p> <p>The control is the Electricity and Gas Marketing Compliance Procedure.</p>	A	1
127	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.8	A person who carries out any marketing activity in the name of or for the benefit of a retailer or a gas marketing agent is to be taken to have been employed or authorised by the retailer or gas marketing agent to carry out that activity, unless the contrary is proved.	4	The Licensee does not engage marketing agents. Any employees conducting marketing would be aware of their obligations and is covered in the Electricity and Gas Marketing Compliance Procedure, as per obligation 126.	A	NR



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128	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.9	A gas marketing agent must: <ul style="list-style-type: none"> <li>keep a record of each complaint made by a customer or person contacted for purposes of marketing, about the marketing carried out by or on behalf of the gas marketing agent; and</li> <li>on request by the Energy Ombudsman in relation to a particular complaint, give to the Energy Ombudsman all information that the gas marketing agent has relating to the complaint within 28 days of receiving the request.</li> </ul>	4	The General Manager, EMR, Regulation confirmed they have not used any gas marketing agents in the audit period.	NP	NR
129	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.10	Any record that a gas marketing agent is required to keep by the Code of Conduct, must be kept for at least 2 years after the last time the person to whom the information relates was contacted by or on behalf of the gas marketing agent.	4	The General Manager, EMR, Regulation confirmed they have not used any gas marketing agents in the audit period.	NP	NR
<b>COMPENDIUM OF GAS CUSTOMER LICENCE OBLIGATIONS</b>							
			<b>CONNECTION</b>				
134	Clause 2.1 & Schedule 2 Comp. 3.1(1)	Energy Coordination Act Section 11M	If a retailer agrees to sell gas to a customer or arrange for the connection of the customer's supply address, the retailer must forward the customer's request	4	Connection requests are submitted to ATCO at the conclusion of the 10 day cooling off period. Perth Energy submits the request to ATCO on the 11 <sup>th</sup> day for transfer (day after the execution request) with a scheduled churn date at least 5 days in advance. The audit confirmed by	A	1





No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			for the connection to the relevant distributor.		review of a sample of connections that connection requests are forwarded to the distributor, ATCO.  The control is that this obligation is stated in the New Gentrack Account and Electricity Customer Transfer procedure.		
135	Clause 2.1 & Schedule 2 Comp. 3.1(2)	Energy Coordination Act Section 11M	Unless the customer agrees otherwise, a retailer must forward the customer's request for the connection to the relevant distributor that same day, if the request is received before 3pm on a business day; or the next business day, if the request is received after 3pm or on a weekend or public holiday.	4	All connection service request are submitted manually through an excel-based tool that communicates directly to ATCO. Use of this tool is restricted to the Credit Control team who are trained to schedule a service order for connection in accordance with the Gas Disconnection and Reconnections Procedure.  All of the customers in place at Perth Energy are currently on non-standard form contracts and commencement dates for the supply of gas are negotiated ahead of time. Upon examination of a customer connection request, through inspection of the relevant churn report and the commencement date on the customer's contract, it was determined that the customer was connected in accordance to the timeframes and criteria stipulated in obligation 134 and 135.  The control is that this obligation is stated in the New Gentrack Account and Electricity Customer Transfer procedure and the Gas Disconnection and Reconnections Procedure.	A	1
			<b>BILLING</b>				
136	Clause 2.1 & Schedule 2 Comp. 4.1(a)	Energy Coordination Act Section 11M	A retailer must issue a bill no more than once a month unless the conditions specified in 4.1(a)(i)-(iii) apply.	4	The Manager, Billing confirmed that bills are issued at least once every three months and in accordance with the billing period specified in the Gas Plan Details or if not specified, the billing period set, which is no more than once every month and no less than once every three months. Confirmed by review of a sample of bills.	A	1



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					The procedure is documented in the Gas Billing Compliance Procedure.		
137	Clause 2.1 & Schedule 2 Comp. 4.1(b)	Energy Coordination Act Section 11M	A retailer must issue a bill at least every 105 days unless the conditions specified are met.	4	As per obligation 136, the procedure is documented in the Gas Billing Compliance Procedure. Confirmed by review of a sample of bills.	A	1
138	Clause 2.1 & Schedule 2 Comp. 4.2(1)	Energy Coordination Act Section 11M	Prior to placing the customer on a shortened billing cycle, a retailer is considered to have given a customer notice if the retailer has advised the customer of the information specified in clauses 4.2(1)(a)-(d).	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR
139	Clause 2.1 & Schedule 2 Comp. 4.2(2)	Energy Coordination Act Section 11M	Notwithstanding clause 4.1(a)(ii), a retailer must not place a residential customer on a shortened billing cycle without the customer's verifiable consent in circumstances specified in clauses 4.2(2)(a)-(b).	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR
140	Clause 2.1 & Schedule 2 Comp. 4.2(3)	Energy Coordination Act Section 11M	A retailer must give the customer written notice of a decision to shorten the customer's billing cycle within 10 business days of making the decision.	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR
141	Clause 2.1 & Schedule 2 Comp. 4.2(4)	Energy Coordination Act Section 11M	A retailer must ensure that a shortened billing cycle is for a period of at least 10 business days.	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR



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142	Clause 2.1 & Schedule 2 Comp. 4.2(5)	Energy Coordination Act Section 11M	Upon request, a retailer must return a customer who is subject to a shortened billing cycle and has paid 3 consecutive bills by the due date, to the billing cycle that previously applied to the customer.	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR
143	Clause 2.1 & Schedule 2 Comp. 4.2(6)	Energy Coordination Act Section 11M	At least once every 3 months, a retailer must inform a customer who is subject to a shortened billing cycle of the conditions upon which a customer can be returned to the customer's previous billing cycle.	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR
144	Clause 2.1 & Schedule 2 Comp. 4.3(1)	Energy Coordination Act Section 11M	In respect of any 12 month period, on receipt of a request by a customer, a retailer may provide the customer with estimated bills under a bill smoothing arrangement.	4	The Manager Billing confirmed there were no bill smoothing arrangements.	NP	NR
145	Clause 2.1 & Schedule 2 Comp. 4.3(2)	Energy Coordination Act Section 11M	If a retailer provides a customer with a bill under a bill-smoothing arrangement pursuant to clause 4.3(1), the retailer must ensure that the conditions specified in clauses 4.3(2)(a)-(e) are met.	4	The Manager Billing confirmed there were no bill smoothing arrangements.	NP	NR
146	Clause 2.1 & Schedule 2 Comp. 4.4	Energy Coordination Act Section 11M	A retailer must issue a bill to a customer at the address nominated by the customer, which may be an email address.	4	The billing address requirement is satisfied. The audit confirmed by review of a sample of bills that bills are sent to supply address, PO box where nominated or email address.  The procedure is documented in the Gas Billing Compliance Procedure.	A	1



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147	Clause 2.1 & Schedule 2 Comp. 4.5(1)	Energy Coordination Act Section 11M	Unless the customer agrees otherwise, a retailer must include the minimum prescribed information in clauses 4.5(1)(a)-(cc) on the customer's bill.	3	<p>Review of a sample of bills confirmed the minimum information has been provided with the exception of the current meter reading or estimate that were included from 6 March 2019 as a result of the previous audit findings. As this non-compliance was identified in the previous audit and resolved during this audit period, no recommendation is made.</p> <p>Perth Energy does not offer any concessions and therefore there is no statement regarding concessions available on the customer's bill.</p> <p>The prescribed information is documented in the Gas Billing Compliance Procedure and Small Use Customer Information Pack.</p>	A	2
148	Clause 2.1 & Schedule 2 Comp. 4.5(2)	Energy Coordination Act Section 11M	Notwithstanding clause 4.5(1)(bb), a retailer is not obliged to include a graph or bar chart on the bill, if the bill meets the criteria specified in clauses 4.5(2)(a)-(c).	4	Review of a sample of bills confirmed a bar chart and graph of usage is included on the bills.	NP	1
149	Clause 2.1 & Schedule 2 Comp. 4.5(3)	Energy Coordination Act Section 11M	If a retailer identifies and wishes to bill a customer for an historical debt, the retailer must advise the customer of the amount of the historical debt and its basis, before, with or on the customer's next bill.	4	<p>Review of a sample of bills confirmed any arrears for debts are shown separately on the bills including the amount and the basis for the charge.</p> <p>This is also stated in the Gas Billing Compliance Procedure.</p>	A	1
150	Clause 2.1 & Schedule 2 Comp. 4.6(1)	Energy Coordination Act Section 11M	A retailer must base a customer's bill on the distributor's or metering agent's reading of the meter at the customer's supply address, or the customer's reading of the meter provided the retailer and the	4	<p>Review of a sample of bills over the audit period confirmed that all bills were based on meter readings. The Licensee confirmed that no bills were based on estimates in the audit period.</p> <p>The Manager Billing confirmed there were no customers who completed their own meter readings.</p>	A	1



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			customer agreed that the customer will read the meter.		This is also stated in the Gas Billing Compliance Procedure.		
152	Clause 2.1 & Schedule 2 Comp. 4.7(1)	Energy Coordination Act Section 11M	A retailer must use its best endeavours to ensure that metering reading data is obtained as frequently as is required to prepare its bills.	4	Review of a sample of bills over the audit period confirmed that metering data is obtained as frequently as required to prepare its bills. This is stated in the Gas Billing Compliance Procedure.	A	1
153	Clause 2.1 & Schedule 2 Comp. 4.7(2)	Energy Coordination Act Section 11M	A retailer must ensure that at least once every 12 months it obtains metering data in accordance with clause 4.6(1)(a).	4	Review of a sample of bills over the audit period confirmed that metering data is obtained at least every 12 months. Sample testing confirmed scheduled reading cycles are predominantly quarterly or monthly. This is stated in the Gas Billing Compliance Procedure.	A	1
154	Clause 2.1 & Schedule 2 Comp. 4.8(1)	Energy Coordination Act Section 11M	A retailer must give the customer an estimated bill in the manner specified, if the retailer is unable to reasonably base a bill on a reading of the meter.	4	The Manager Billing confirmed there were no bills issued based on estimates in the audit period. The procedure is documented in the Gas Billing Compliance Procedure.	A	NR
155	Clause 2.1 & Schedule 2 Comp. 4.8(2)	Energy Coordination Act Section 11M	Where the customer's bill is estimated, a retailer must clearly specify on the customer's bill the information prescribed in clauses 4.8(2)(a)-(c).	4	As per obligation 154.	A	NR
156	Clause 2.1 & Schedule 2 Comp. 4.8(3)	Energy Coordination Act Section 11M	Upon request, a retailer must inform a customer of the basis and the reason for the estimation.	4	As per obligation 154.	A	NR
157	Clause 2.1 & Schedule 2 Comp. 4.9	Energy Coordination Act Section 11M	If a retailer gives a customer an estimated bill, and the meter is subsequently read, the retailer must include an adjustment on	4	As per obligation 154.	A	NR



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			the next bill to take account of the actual meter reading.				
158	Clause 2.1 & Schedule 2 Comp. 4.10	Energy Coordination Act Section 11M	If a retailer has based a bill upon an estimation because the customer failed to provide access to the meter, and the customer subsequently requests the retailer to provide a bill based on a reading of the meter and provides access to the meter, and pays the retailer's reasonable charge for reading the meter (if any), the retailer must do so.	4	As per obligation 154.	A	NR
159	Clause 2.1 & Schedule 2 Comp. 4.11(1)	Energy Coordination Act Section 11M	If a customer requests the meter to be tested and pays a retailer's reasonable charge (if any) for doing so, a retailer must request the distributor or metering agent to do so.	4	The Manager Billing confirmed there have been no requests for meter tests.	NP	NR
160	Clause 2.1 & Schedule 2 Comp. 4.11(2)	Energy Coordination Act Section 11M	If the meter is tested and found to be defective, the retailer's reasonable charge for testing the meter (if any) is to be refunded to the customer.	4	The Manager Billing confirmed there have been no requests for meter tests.	NP	NR
161	Clause 2.1 & Schedule 2 Comp. 4.12(1)	Energy Coordination Act Section 11M	If a retailer offers alternative tariffs and a customer applies to receive an alternate tariff (and demonstrates to the retailer that they satisfy the conditions of eligibility), a retailer must change the customer to an alternate tariff within 10 business days of the	4	The Manager Billing confirmed that alternative tariffs have not been offered.	NP	NR



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			customer satisfying those conditions.				
162	Clause 2.1 & Schedule 2 Comp. 4.12(2)	Energy Coordination Act Section 11M	For the purpose of clause 4.12(1), the effective date of change in the tariff will be the date on which the last meter reading at the previous tariff was obtained; or, if the change requires an adjustment to the meter at the customer's supply address, the date the meter adjustment is completed.	4	The Manager Billing confirmed that alternative tariffs have not been offered.	NP	NR
163	Clause 2.1 & Schedule 2 Comp. 4.13	Energy Coordination Act Section 11M	If a customer's gas use changes and the customer is no longer eligible to continue to receive an existing, more beneficial tariff, a retailer must give the customer written notice prior to changing the customer to an alternative tariff.	4	The Manager Billing confirmed there have been no instances where the customer eligibility has changed and the tariff affected.	NP	NR
164	Clause 2.1 & Schedule 2 Comp. 4.14(1)	Energy Coordination Act Section 11M	If a customer requests a retailer to issue a final bill at the customer's supply address, a retailer must use reasonable endeavours to arrange for that final bill in accordance with the customer's request.	4	The audit confirmed from review of a sample of final bills, that final bills are issued promptly. Special read requests are submitted the same day, 2 business days for the request and then 5 days to get the read and bill.  This is documented in the non-standard contract and also states that 3 business days' notice should be given to disconnect supply. This is also stated in the Gas Billing Compliance Procedure.	A	1
165	Clause 2.1 & Schedule 2 Comp. 4.14(2)	Energy Coordination Act Section 11M	If the customer's account is in credit at the time of account closure, the retailer must, subject to clause 4.14(3), at the time of the final bill ask the customer for	4	The Manager Business Support confirmed that if a customers' account is in credit at the time of closure, the customer is requested whether to transfer the credit to another account the customer has, or will have, or a bank account nominated by the customer, and this is paid	A	1



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			instructions on where to transfer the amount of credit (based on clauses 4.14(2)(a) or (b)), and pay the credit in accordance with the customer's instructions within 12 business days or another time agreed with the customer.		within 12 business days of receiving the instructions or other such time as agreed with the customer. The audit confirmed this procedure with the Licensee and sighted an example which confirmed compliance.  This is documented in the Gas Billing Compliance Procedure.		
165A	Clause 2.1 & Schedule 2 Comp. 4.14(3)	Energy Coordination Act Section 11M	If the customer's account is in credit at the time of account closure and the customer owes a debt to the retailer, the retailer may, with written notice to the customer, use that credit to set off the debt. If after the set off, there remains an amount of credit, the retailer must ask the customer for instructions in accordance with clause 4.14(2).	4	The Manager Billing confirmed that there have been no accounts in credit where a debt is also owed by the customer, in the audit period. Therefore, no set offs occurred.  This is documented in the Gas Billing Compliance Procedure.	A	NR
166	Clause 2.1 & Schedule 2 Comp. 4.15	Energy Coordination Act Section 11M	A retailer must review the customer's bill on request by the customer, subject to the customer paying the lesser of the portion of the bill agreed to not be in dispute or an amount equal to the average of the customer's bill over the previous 12 months and paying any future bills that are properly due.	4	The Manager Billing confirmed there have been no bill review requests for small use customers.  This is documented in the Gas Billing Compliance Procedure.	A	NR
167	Clause 2.1 & Schedule 2 Comp. 4.16(1)(a)	Energy Coordination Act Section 11M	If a retailer is satisfied after conducting a review of a bill that the bill is correct, the retailer <ul style="list-style-type: none"> <li>• may require a customer to pay the unpaid amount;</li> </ul>	4	As per Obligation 166.	A	NR





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			<ul style="list-style-type: none"> <li>must advise the customer that the customer may request the retailer to arrange a meter test in accordance with applicable law; and</li> <li>must advise the customer of the existence and operation of the retailer's internal complaints handling processes and details of any applicable external complaints handling processes.</li> </ul>				
168	Clause 2.1 & Schedule 2 Comp. 4.16(1)(b)	Energy Coordination Act Section 11M	If a retailer is satisfied after conducting a review of a bill that the bill is incorrect, the retailer must adjust the bill in accordance with clauses 4.17 and 4.18.	4	As per Obligation 166.	A	NR
169	Clause 2.1 & Schedule 2 Comp. 4.16(2)	Energy Coordination Act Section 11M	The retailer must inform a customer of the outcome of the review (of the bill) as soon as practicable.	4	As per Obligation 166.	A	NR
170	Clause 2.1 & Schedule 2 Comp. 4.16(3)	Energy Coordination Act Section 11M	If the retailer has not informed a customer of the outcome of the review within 20 business days from the date of receipt of the request for review under clause 4.15, the retailer must provide the customer with notification of the status of the review as soon as practicable.	4	As per Obligation 166.	A	NR
171	Clause 2.1 & Schedule 2	Energy Coordination	If a retailer proposes to recover an amount undercharged as a result of an error, defect or default for	4	The Manager Billing and review of sample bills confirmed there have been no undercharged amounts during the	A	NR



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	Comp. 4.17(2)	Act Section 11M	which the retailer or distributor is responsible (including where a meter has been found to be defective), the retailer must follow the procedure specified in clauses 4.17(2)(a)-(e).		audit period and therefore no interest or late payment fees were required to be charged.  The procedure is documented in the Gas Billing Compliance Procedure.		
171A	Clause 2.1 & Schedule 2 Comp. 4.17(3)	Energy Coordination Act Section 11M	A retailer may charge the customer interest or require the customer to pay a late payment fee only if, after notifying a customer of the amount to be recovered under subclause (2)(c), the customer has failed to pay the amount and has not entered into an instalment plan under subclause (2)(e).	4	The Manager Billing advised residential customers are not charged late payment fees where an instalment plan is in place. Business customers are charged interest on overdue debts. Late payment fees are only charged when Overdue Notices are issued and the customer has not entered into an instalment plan. Confirmed from review of a sample of bills and overdue notices that customers were not charged interest or late payment fees.  The procedure is documented in the Gas Bill Payments Compliance Procedure.	A	NR
172	Clause 2.1 & Schedule 2 Comp. 4.18(2) & (5)	Energy Coordination Act Section 11M	If a customer (including a customer who has vacated the supply address) has been overcharged as a result of an error, defect or default for which a retailer or distributor is responsible (including where a meter has been found to be defective), the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the error, defect or default and, subject to clauses 4.18(6) and (7) ask the customer for instructions as to whether the amount should be credited to the	4	The Manager Billing and review of sample bills confirmed there have been no overcharges in the audit period and no instructions received. There have been no complaints.  The procedure is documented in the Gas Billing Compliance Procedure.	A	NR



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			customer's account; or repaid to the customer. No interest shall accrue to a credit or refund referred to in this clause.				
173	Clause 2.1 & Schedule 2 Comp. 4.18(3)	Energy Coordination Act Section 11M	If a retailer receives instructions under clause 4.18(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.	4	As per obligation 172.	A	NR
174	Clause 2.1 & Schedule 2 Comp. 4.18(4)	Energy Coordination Act Section 11M	If a retailer does not receive instructions under clause 4.18(2) within 5 business days of making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's account.	4	As per obligation 172.	A	NR
175	Clause 2.1 & Schedule 2 Comp. 4.18(6)	Energy Coordination Act Section 11M	If the overcharged amount is less than \$100, the retailer may notify a customer of the overcharge by no later than the next bill after the retailer became aware of the error, and ask the customer for instructions under clause 4.18(2), or credit the amount to the customer's next bill.	4	As per obligation 172.	A	NR
175A	Clause 2.1 & Schedule 2 Comp. 4.18(7)	Energy Coordination Act Section 11M	If a customer has been overcharged by the retailer, and the customer owes a debt to the retailer, then provided the customer is not a residential customer experiencing payment difficulties or financial hardship, the	4	As per obligation 172.	A	NR



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			<p>retailer may, with written notice to the customer, use the amount of the overcharge to set off the debt owed to the retailer.</p> <p>If, after the set off, there remains an amount of credit, the retailer must deal with that amount of credit in accordance with clause 4.18(2); or 4.18(6) where the amount is less than \$100.</p>				
176	Clause 2.1 & Schedule 2 Comp. 4.19(1)	Energy Coordination Act Section 11M	If a retailer proposes to recover an amount of an adjustment which does not arise due to any act or omission of the customer, the retailer must follow the procedure specified in clauses 4.19(1)(a)-(d).	4	The Manager Billing confirmed there have been no adjustments in the audit period. The procedure is documented in the Gas Billing Compliance Procedure.	A	NR
177	Clause 2.1 & Schedule 2 Comp. 4.19(2) & (6)	Energy Coordination Act Section 11M	<p>If after the meter reading a retailer becomes aware of an amount owing to the customer, the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the adjustment and, subject to clauses 4.19(5) and 4.19(7) ask the customer for instructions as to whether the amount should be -</p> <ul style="list-style-type: none"> <li>• credited to the customer's account;</li> <li>• repaid to the customer; or</li> <li>• included as a part of the new bill smoothing</li> </ul>	4	The Manager Billing confirmed there have been no amounts owing to customers identified from meter readings in the audit period. The procedure is documented in the Gas Billing Compliance Procedure.	A	NR



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			arrangement if the adjustment arises under clauses 4.3(2)(a)-(b). No interest shall accrue to a credit or refund referred to in this clause.				
178	Clause 2.1 & Schedule 2 Comp. 4.19(3)	Energy Coordination Act Section 11M	If a retailer received instructions under clause 4.19(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.	4	As per obligation 177.	A	NR
179	Clause 2.1 & Schedule 2 Comp. 4.19(4)	Energy Coordination Act Section 11M	If a retailer received instructions under clause 4.19(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.	4	As per obligation 177.	A	NR
180	Clause 2.1 & Schedule 2 Comp. 4.19(5)	Energy Coordination Act Section 11M	If the adjustment amount owing to the customer is less than \$100, the retailer may notify the customer of the adjustment by no later than the next bill after the meter is read, and ask the customer for instructions under clause 4.19(2); or credit the amount to the customer's next bill.	4	As per obligation 177.	A	NR
180A	Clause 2.1 & Schedule 2 Comp. 4.19(7)	Energy Coordination Act Section 11M	If the amount of the adjustment is an amount owing to the customer, and the customer owes a debt to the retailer, then provided the customer is not a residential customer experiencing payment difficulties or financial hardship, the	4	As per obligation 177.	A	NR



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			<p>retailer may, with written notice to the customer, use the amount of the adjustment to set off the debt owed to the retailer.</p> <p>If, after the set off, there remains an amount of credit, the retailer must deal with that amount of credit in accordance with clause 4.19(2); or 4.19(5) where the amount is less than \$100.</p>				
			<b>PAYMENT</b>				
181	Clause 2.1 & Schedule 2 Comp. 5.1	Energy Coordination Act Section 11M	The due date on the bill must be at least 12 business days from the date of that bill, unless otherwise agreed with the customer. The date of the dispatch is the date of the bill, unless the retailer specifies a later date.	4	<p>The audit confirmed by review of a sample of bills that the due date on the bill is at least 12 days from the date issued.</p> <p>This obligation is documented in the Bill Payments Compliance Procedure and Small Use Customer Information Pack.</p>	A	1
182	Clause 2.1 & Schedule 2 Comp. 5.2	Energy Coordination Act Section 11M	<p>Unless otherwise agreed with a customer, a retailer must offer the customer at least the following payment methods:</p> <ul style="list-style-type: none"> <li>in person at 1 or more payment outlets located within the Local Government District of the customer's supply address;</li> <li>by mail;</li> <li>for residential customers, by Centrepay;</li> </ul>	4	<p>Through discussion with the Manager Business Support and Manager Billing, review of Perth Energy's website and inspection of the gas bill template, it was noted that payment options available to customers include:</p> <ul style="list-style-type: none"> <li>In person at a payment outlet located within the Local Government District of the customers supply address;</li> <li>by mail in the form of cheque;</li> <li>by Centrepay for residential customer;</li> <li>Pay or Credit Card; and</li> <li>Telephone by means of credit card or debit card.</li> </ul>	A	1



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			<ul style="list-style-type: none"> <li>electronically by means of BPay or credit card; and</li> <li>by telephone by means of credit card or debit card.</li> </ul>		This obligation is documented in the Gas Bill Payments Compliance Procedure.		
183	Clause 2.1 & Schedule 2 Comp. 5.3	Energy Coordination Act Section 11M	Prior to a direct debit facility commencing, a retailer must obtain the customer's verifiable consent and agree with the customer the date of commencement of the direct debit facility and the frequency of the direct debits.	4	<p>The Licensee has 64 customers with direct debit arrangements. The Manager Business Support advised the Account Manager must, prior to the direct debit facility commencing, obtain the customer's verifiable consent, and agree with the customer the date of commencement of the direct debit facility and the frequency of the direct debits. The audit sample testing of billing information confirmed the customers consent, commencement date and frequency were obtained for direct debit payments.</p> <p>This obligation is documented in the Gas Bill Payments Compliance Procedure.</p>	A	1
184	Clause 2.1 & Schedule 2 Comp. 5.4	Energy Coordination Act Section 11M	A retailer must accept payment in advance from a customer on request. The minimum amount a retailer will accept an advance payment is \$20, unless otherwise agreed with a customer.	4	<p>The Manager Business Support confirmed that payments in advance are accepted. There were no advance payments in the audit period.</p> <p>This obligation is documented in the Gas Bill Payments Compliance Procedure</p>	A	NR
185	Clause 2.1 & Schedule 2 Comp. 5.5	Energy Coordination Act Section 11M	If a customer is unable to pay by way of the methods described in clause 5.2, due to illness or absence, a retailer must offer a residential customer a redirection of the customer's bill to a third person, at no charge.	4	<p>The Manager Business Support confirmed that free redirections to a third person were offered when requested throughout the audit period.</p> <p>This obligation is documented in the Small Use Customer Information Pack and the Gas Bill Payments Compliance Procedure.</p>	A	1
186	Clause 2.1 & Schedule 2	Energy Coordination	A retailer must not charge a residential customer a late	4	There were no concessions available to small use gas customers and no complaints to the Licensee or the Ombudsman. As there were no relevant occurrences	A	NR



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
	Comp. 5.6(1)	Act Section 11M	payment fee in the circumstances specified in clauses 5.6(1)(a)-(d).		during the period, no fee has been charged where on a payment plan or given an extension to pay or under financial hardship.  This obligation is documented in the Gas Bill Payments Compliance Procedure.		
186A	Clause 2.1 & Schedule 2 Comp. 5.6(2)	Energy Coordination Act Section 11M	If a retailer has charged a late payment fee in the circumstances set out in clause 5.6(1)(c) because the retailer was not aware of the complaint, the retailer must refund the late payment fee on the customer's next bill.	4	There have been no complaints to the Licensee or the Ombudsman, so late fees were not applicable.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR
187	Clause 2.1 & Schedule 2 Comp. 5.6(3)	Energy Coordination Act Section 11M	If a retailer has charged a residential customer a late fee, a retailer must not charge an additional late payment fee in relation to the same bill within 5 business days from the date of receipt of the previous late payment fee notice.	4	The Manager Billing advised there were no late fees charged to residential customers in the audit period.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR
188	Clause 2.1 & Schedule 2 Comp. 5.6(4)	Energy Coordination Act Section 11M	A retailer must not charge a residential customer more than 3 late payment fees in relation to the same bill, or more than 12 late payment fees in a year.	4	Review of a sample of overdue notices did not identify any customer charged more than 3 late payment fees in relation to the same bill or more than 12 fees in a year.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	1
189	Clause 2.1 & Schedule 2 Comp. 5.6(5)	Energy Coordination Act Section 11M	If a residential customer has been assessed as being in financial hardship, a retailer must retrospectively waive any late payment fee charged to the residential customer's last bill	4	The Manager Billing confirmed that late fees are waived for customers in financial hardship. There were no instances of customers in financial hardship in the audit period.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR





No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			prior to the assessment being made.				
190	Clause 2.1 & Schedule 2 Comp. 5.7(1)	Energy Coordination Act Section 11M	A retailer must not require a customer who has vacated a supply address, and who has given the retailer notice, to pay for gas consumed at the customer's supply address in the circumstances specified in clause 5.7(1), unless the retailer and the customer have agreed to an alternative date.	4	The Manager Billing confirmed that customers have not paid for gas where the required notice had been given.	NP	1
191	Clause 2.1 & Schedule 2 Comp. 5.7(2)	Energy Coordination Act Section 11M	If a customer reasonably demonstrates to a retailer that the customer was evicted or otherwise required to vacate a supply address, a retailer must not require a customer to pay for gas consumed at the customer's supply address from the date the customer gave the retailer notice.	4	The Manager Billing confirmed that customers have not paid for gas where the required notice had been given.	NP	1
192	Clause 2.1 & Schedule 2 Comp. 5.7(3)	Energy Coordination Act Section 11M	Notice is given if a customer informs a retailer of the date on which the customer intends to vacate, or has vacated the supply address, and gives the retailer a forwarding address to which a final bill may be sent.	4	The Manager Billing confirmed that customers have not paid for gas where the required notice had been given.	NP	1
193	Clause 2.1 & Schedule 2	Energy Coordination Act Section 11M	Notwithstanding clauses 5.7(1) and 5.7(2), a retailer must not require a customer to pay for gas consumed at the customer's	4	The Manager Billing confirmed that customers have not paid for gas from the date a new contract has been entered into for supply at that address to a new customer,	A	1



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	Comp. 5.7(4)		supply address in the circumstances specified in clauses 5.7(4)(a)-(c).		the supply at that address has been transferred to a new retailer or the supply address is disconnected. This obligation is documented in the Gas Bill Payments Compliance Procedure.		
195	Clause 2.1 & Schedule 2 Comp. 5.8(1)	Energy Coordination Act Section 11M	A retailer must not commence proceedings for recovery of a debt from a residential customer who has informed a retailer that the customer is experiencing payment difficulties or financial hardship; or while a residential customer continues to make payments under an alternative payment arrangement.	4	The Manager Business Support confirmed that no actions for recovery of debts from residential customers were commenced in the audit period. This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR
196	Clause 2.1 & Schedule 2 Comp. 5.8(2)	Energy Coordination Act Section 11M	A retailer must not recover or attempt to recover a debt relating to a supply address from a person other than the customer with whom the retailer has or had entered into a contract for the supply of gas to that supply address.	4	The Manager Business Support confirmed that no actions for recovery of debts from residential customers were commenced in the audit period. This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR
196A	Clause 2.1 & Schedule 2 Comp. 5.9	Energy Coordination Act Section 11M	If a customer with a debt owing to a retailer requests the retailer to transfer the debt to another customer, the retailer must obtain the other customer's verifiable consent to the transfer of debt.	4	The Manager Business Support confirmed that no request for transfer of debt to another customer had been received in the audit period. This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR
197	Clause 2.1 & Schedule 2 Comp. 5.10	Energy Coordination Act Section 11M	Where a retailer and residential customer have entered into a dual fuel contract, or separate contracts for the supply of electricity and gas, the retailer	4	The Manager Business Support confirmed there were no dual fuel contracts in the audit period. This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR



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			must apply a payment received from a residential customer for charges for the supply of electricity or gas in the circumstances specified in clause 5.9.				
			<b>PAYMENT DIFFICULTIES AND FINANCIAL HARDSHIP</b>				
198	Clause 2.1 & Schedule 2 Comp. 6.1(1)	Energy Coordination Act Section 11M	A retailer must assess whether a residential customer is experiencing payment difficulties or financial hardship, within 5 business days from when the residential customer informs the retailer about the payment problems. If the retailer cannot make the assessment within 5 business days, it must refer the customer to a relevant consumer representative to make the assessment.	4	The Manager Business Support confirmed that customers are assessed within 3 days or referred to a relevant consumer representative. No assessments have been made in the audit period.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
198A	Clause 2.1 & Schedule 2 Comp. 6.1(2)	Energy Coordination Act Section 11M	If a residential customer provides the retailer with an assessment from a relevant consumer representative, the retailer may adopt that assessment as its own assessment for the purposes of clause 6.1(1)(a).	4	The Manager Business Support confirmed that no assessments have been made or received from a consumer representative in the audit period.  The procedure is documented in the Financial Hardship Procedure.	A	NR
199	Clause 2.1 & Schedule 2 Comp. 6.1(3)	Energy Coordination Act Section 11M	When undertaking an assessment regarding payment difficulties or financial hardship, the retailer must, unless the retailer adopts an assessment from a relevant consumer	4	The Manager Business Support confirmed that no assessments of financial difficulties were requested or conducted in the audit period.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR



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			representative, give reasonable consideration to the information given by the residential customer and requested or held by the retailer; or advice given by a relevant consumer representative.				
200	Clause 2.1 & Schedule 2 Comp. 6.1(4)	Energy Coordination Act Section 11M	A retailer must advise a residential customer on request of the details of an assessment.	4	The Manager Business Support advised that no assessments of financial difficulties were requested or conducted in the audit period.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
200A	Clause 2.1 & Schedule 2 Comp. 6.2(1)	Energy Coordination Act Section 11M	If a retailer refers a residential customer to a relevant consumer representative under clause 6.1(1)(b), the retailer must grant the residential customer a temporary suspension of actions.	4	As per obligation 200.	A	NR
201	Clause 2.1 & Schedule 2 Comp. 6.2(2)	Energy Coordination Act Section 11M	If a residential customer informs a retailer that the customer is experiencing payment problems, the retailer must not unreasonably deny a residential customer's request for a temporary suspension of actions, if the customer demonstrates to the retailer that the customer has an appointment with a relevant consumer representative to assess the customer's capacity to pay.	4	As per obligation 200.	A	NR



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202	Clause 2.1 & Schedule 2 Comp. 6.2(3)	Energy Coordination Act Section 11M	A retailer must allow a temporary suspension of actions for a period of at least 15 business days.	4	As per obligation 200.	A	NR
203	Clause 2.1 & Schedule 2 Comp. 6.2(4)	Energy Coordination Act Section 11M	If a relevant consumer representative is unable to complete the assessment on time and the consumer representative or residential customer requests for additional time, a retailer must give reasonable consideration to the request.	4	As per obligation 200.	A	NR
204	Clause 2.1 & Schedule 2 Comp. 6.3(1)	Energy Coordination Act Section 11M	If the assessment carried out under clause 6.1 indicates to the retailer that the residential customer is experiencing payment difficulties or financial hardship, the retailer must follow the procedure specified in clause 6.3(1).6	4	As per obligation 200.	A	NR
205	Clause 2.1 & Schedule 2 Comp. 6.4(1)	Energy Coordination Act Section 11M	A retailer must offer a residential customer who is experiencing payment difficulties or financial hardship at least the payment arrangements that are specified in clauses 6.4(1)(a) and (b).	4	The audit confirmed there were no residential customers unable to pay and therefore offered additional time to pay or a payment arrangement in accordance with the Clause. The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
206	Clause 2.1 & Schedule 2 Comp. 6.4(2)	Energy Coordination Act Section 11M	When offering or amending an instalment plan to a residential customer a retailer must ensure that the instalment plan is fair and reasonable taking into account	4	The audit confirmed there were no residential customers unable to pay and therefore offered additional time to pay or a payment arrangement in accordance with the Clause.	A	NR



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			the customer's capacity to pay and consumption history and comply with clause 6.4(3).		The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.		
206A	Clause 2.1 & Schedule 2 Comp. 6.4(3)	Energy Coordination Act Section 11M	If the residential customer accepts an instalment plan offered by the retailer, the retailer must provide the information specified in clauses 6.4(3)(a)(i)-(iii) within 5 business days of the customer accepting the plan and notify the customer of any amendments to the instalment plan at least 5 business days before they come into effect (unless agreed otherwise with the customer) and provide the customer with information explaining the changes.	4	The audit confirmed there were no residential customers unable to pay and therefore offered additional time to pay or a payment arrangement in accordance with the Clause.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
207	Clause 2.1 & Schedule 2 Comp. 6.4(4)	Energy Coordination Act Section 11M	If a residential customer has in the previous 12 months had 2 instalment plans cancelled due to non-payment, a retailer does not have to offer that residential customer another instalment plan, unless the retailer is satisfied that the residential customer will comply with the proposed plan.	4	The Manager Business Support confirmed that no customer had requested assistance during the audit period.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
208	Clause 2.1 & Schedule 2 Comp. 6.6(1)	Energy Coordination Act Section 11M	A retailer must give reasonable consideration to a request by a customer, or a relevant consumer representative, for a reduction of the customer's fees, charges, or debt.	4	The Manager Business Support confirmed there have been no requests for reduction in fees and charges from customers or consumer organisations in the audit period.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR



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209	Clause 2.1 & Schedule 2 Comp. 6.6(2)	Energy Coordination Act Section 11M	In giving reasonable consideration under clause 6.6(1), a retailer should refer to the hardship procedures referred to in clause 6.10(3).	4	As per Obligation 208.	A	NR
210	Clause 2.1 & Schedule 2 Comp. 6.7	Energy Coordination Act Section 11M	If it is reasonably demonstrated to the retailer that the customer, experiencing financial hardship, is unable to meet the customer's obligations under the previously elected payment arrangement, a retailer must give reasonable consideration to offering the customer an instalment plan or offering to revise an existing instalment plan.	4	As per obligation 208. There were no customers experiencing financial hardship and unable to pay their gas charges.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
211	Clause 2.1 & Schedule 2 Comp. 6.8	Energy Coordination Act Section 11M	A retailer must advise a customer experiencing financial hardship of the options specified in clause 6.8.	4	As per obligation 210.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
212	Clause 2.1 & Schedule 2 Comp. 6.9(1)	Energy Coordination Act Section 11M	A retailer must determine the minimum payment in advance amount for residential customers experiencing payment difficulties or financial hardship in consultation with relevant consumer representatives.	4	There were no residential customers in financial hardship or payment difficulties in the audit period, and therefore the Licensee did not have to determine any minimum payment in advance.  The procedure is documented in the Residential Financial Hardship Procedure.	A	NR
213	Clause 2.1 & Schedule 2 Comp. 6.9(2)	Energy Coordination Act Section 11M	A retailer may apply different minimum payment in advance amounts for residential customers experiencing payment difficulties or financial hardship and other customers.	4	As per obligation 212.  The procedure is documented in the Residential Financial Hardship Procedure.	A	NR



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214	Clause 2.1 & Schedule 2 Comp. 6.10(1)	Energy Coordination Act Section 11M	A retailer must develop a hardship policy and hardship procedures to assist customers experiencing financial hardship in meeting their financial obligations and responsibilities to the retailer.	4	<p>The Licensee has a Residential Financial Hardship Policy Financial Hardship Procedures and the Gas Disconnections and Reconnections Procedure which set out the hardship policies and procedures. The policy and procedures were drafted in March 2018 and issued in September 2018 after review by the ERA.</p> <p>The previous audit noted that there was no formal Hardship Policy in place at the time of the audit.</p> <p>As this non-compliance was identified in the previous audit and resolved during this audit period, no recommendation is made. The non-compliance is considered minor as there were no customers that requested financial hardship assistance during the audit period.</p>	B	2
215	Clause 2.1 & Schedule 2 Comp. 6.10(2)	Energy Coordination Act Section 11M	A retailer must ensure that its hardship policy complies with the criteria specified in clause 6.10(2).	4	<p>The Financial Hardship Policy complies with the required criteria and was available on the website from September 2018. The policy has been reviewed by the ERA (2018).</p> <p>The previous audit noted that there was no formal Hardship Policy in place at the time of the audit.</p> <p>As this non-compliance was identified in the previous audit and resolved during this audit period, no recommendation is made. The non-compliance is considered minor as there were no customers that requested financial hardship assistance during the audit period and the policy was issued in September 2018.</p>	B	2
215A	Clause 2.1 & Schedule 2 Comp. 6.10(3)	Energy Coordination Act Section 11M	A retailer must ensure that its hardship procedures comply with the criteria specified in clause 6.10(3).	4	<p>The Gas Financial Hardship Procedures include the required content from September 2018.</p> <p>The previous audit noted that there was no formal Hardship Procedure in place at the time of the audit.</p> <p>As this non-compliance was identified in the previous audit and resolved during this audit period, no</p>	B	2





No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
					recommendation is made. The non-compliance is considered minor as there were no customers that requested financial hardship assistance during the audit period.		
216	Clause 2.1 & Schedule 2 Comp. 6.10(4)	Energy Coordination Act Section 11M	If requested, a retailer must give residential customers and relevant consumer representatives a copy of the hardship policy, including by post at no charge.	4	The Financial Hardship Policy was available from its first issue in September 2018, on the website and from the office free of charge and upon request. There have been no requests in the audit period.  The Gas Financial Hardship Procedures include the required content from September 2018.	B	NR
219	Clause 2.1 & Schedule 2 Comp. 6.10(6)	Energy Coordination Act Section 11M	If directed by the ERA, the retailer must review its hardship policy and hardship procedures and submit to the ERA the results of that review within 5 business days after it is completed.	4	The Manager Compliance and Risk confirmed there has been no direction from the ERA to review its Financial Hardship Policy and Financial Hardship Procedures.	NP	NR
220	Clause 2.1 & Schedule 2 Comp. 6.10(7)	Energy Coordination Act Section 11M	A retailer must comply with the ERA's Financial Hardship Policy Guidelines.	4	The Financial Hardship Policy complies with the ERA's guidelines. The policy was in draft at the previous audit and was finalised and reviewed by the ERA (September 2018).  The previous audit noted that there was no formal Hardship Policy in place at the time of the audit.  As this non-compliance was identified in the previous audit and resolved during this audit period, no recommendation is made. The non-compliance is considered minor as there were no customers that requested financial hardship assistance during the audit period.  The Gas Financial Hardship Procedures include the required content from September 2018.	B	2



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
220A	Clause 2.1 & Schedule 2 Comp. 6.10(8)	Energy Coordination Act Section 11M	If a retailer makes a material amendment to its hardship policy, the retailer must submit a copy of the amended policy to the ERA within 5 business days of the amendment.	4	There have been no material amendments to the Financial Hardship Policy since it was first issued in September 2018.	NP	NR
221	Clause 2.1 & Schedule 2 Comp. 6.11	Energy Coordination Act Section 11M	A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties.	4	The Licensee considered and accepted an alternative payment arrangement from one business customer in the audit period.	NP	1
			<b>DISCONNECTION</b>				
222	Clause 2.1 & Schedule 2 Comp. 7.1	Energy Coordination Act Section 11M	A retailer must follow the procedures specified in clause 7.1(1) prior to arranging for disconnection of a customer's supply address for failure to pay a bill. A customer has failed to pay a bill in the circumstances specified in clause 7.1(2).	2	The audit reviewed the one disconnection in the audit period and confirmed compliance.  The process is documented in the Gas Disconnections and Reconnections Procedure, the Residential Financial Hardship Policy and Financial Hardship Procedures.	A	1
223	Clause 2.1 & Schedule 2 Comp. 7.2(1)	Energy Coordination Act Section 11M	A retailer must not arrange for disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in clause 7.2(1).	2	The audit reviewed the one disconnection in the audit period and confirmed compliance.  The process is documented in the Gas Disconnections and Reconnections Procedure, the Residential Financial Hardship Policy and Financial Hardship Procedures.	A	1
224	Clause 2.1 & Schedule 2 Comp. 7.3	Energy Coordination Act Section 11M	In relation to dual fuel contracts or separate contracts for the supply of electricity and gas (under which a single bill for energy, or separate simultaneous bills for electricity and gas are issued to the customer), if a retailer is	2	The Manager Business Support confirmed there were no dual fuel contracts in use during the audit period.  This is documented in the Gas Bill Payments Compliance Procedure.	A	NR



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			permitted to and wishes to arrange for disconnection of the supply of electricity and gas to the residential customer's supply address for failure to pay a bill, the retailer must arrange for disconnection of the supply of gas in priority to the disconnection of the supply of electricity.				
225	Clause 2.1 & Schedule 2 Comp. 7.4	Energy Coordination Act Section 11M	A retailer must not arrange for the disconnection of a customer's supply address for denying access to the meter unless the conditions specified in clause 7.4(1) are satisfied. A retailer may arrange for a distributor to carry out 1 or more of the requirements referred to in clause 7.4(1) on behalf of the retailer.	2	The Manager Business Support confirmed that no disconnections have occurred due to the customer denying access to the meter.  The procedure is documented in the Gas Disconnections and Reconnections Procedure.	A	NR
227	Clause 2.1 & Schedule 2 Comp. 7.6	Energy Coordination Act Section 11M	A retailer or a distributor must not arrange for disconnection or disconnect a customer's supply address in the circumstances specified in clause 7.6.	2	There were no disconnections in the specified circumstances where a complaint had been lodged or the distributor or Ombudsman had been contacted.  The procedure is documented in the Gas Disconnections and Reconnections Procedure.	A	NR
			<b>RECONNECTION</b>				
228	Clause 2.1 & Schedule 2 Comp. 8.1(1)	Energy Coordination Act Section 11M	In the circumstances specified in clause 8.1(1)(a)-(c), a retailer must arrange for reconnection of the customer's supply address if the customer makes a request for reconnection and pays the	2	The Manager Business Support confirmed there were no reconnections in the audit period.  The procedure is documented in the Gas Disconnections and Reconnections procedure.	A	NR



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			retailer's reasonable charges for reconnection (if any) or accepts an offer of an instalment plan for the retailer's reasonable charges for reconnection.				
229	Clause 2.1 & Schedule 2 Compendium clause 8.1(2)	Energy Coordination Act Section 11M	A retailer must forward the request for reconnection to the relevant distributor that same business day if the request is received before 3pm on a business day; or no later than 3pm on the next business day if the request is received after 3pm on a business day, or on the weekend or on a public holiday.	2	The Manager Business Support confirmed there were no reconnections in the audit period.  The procedure is documented in the Gas Disconnections and Reconnections procedure.	A	NR
			<b>INFORMATION AND COMMUNICATION</b>				
231	Clause 2.1 & Schedule 2 Comp. 10.1(1)	Energy Coordination Act Section 11M	A retailer must give notice to each of its customers affected by a variation in its tariffs no later than the next bill in the customer's billing cycle.	4 <sup>7</sup>	The Small Use Customer Information Pack given to the customer when a new account is opened, as sighted in the audit, gives notice that tariffs are subject to annual CPI increases.  The Manager Business Support confirmed that any changes to tariffs due to CPI increases are notified no later than the next bill in the customers' billing cycle. The audit confirmed this by review of a sample of bills during the audit period.  This procedure is documented in the Electricity and Gas Marketing Compliance Procedure.	A	1

<sup>7</sup> Note: The audit priority of 2 in the Audit Plan for obligations 231 to 243 was amended to priority 4 as the inherent risk should be Medium (i.e. Consequences = Moderate, Likelihood = Unlikely) and Controls considered 'Strong' as rated Compliant in the previous audit.



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232	Clause 2.1 & Schedule 2 Comp. 10.1(2)	Energy Coordination Act Section 11M	A retailer must give a customer on request, at no charge, reasonable information on the retailer's tariffs, including any alternative tariffs that may be available to the customer.	4	Tariff information is in the Small Use Customer Information Pack, and available free on request. There is no alternative tariff available.  The Manager Business Support confirmed that there have been requests for tariff information in the audit period and customers are referred to the tariff information on the website. This information is provided free of charge.	NP	1
233	Clause 2.1 & Schedule 2 Comp. 10.1(3)	Energy Coordination Act Section 11M	A retailer must give a customer the information requested on tariffs within 8 business days of the date of receipt of the request and, if requested, a retailer must provide the information in writing.	4	The Manager Business Support confirmed that there have been requests for tariff information in the audit period and customers are referred to the tariff information on the website which is available the same day as the request. There have been no requests to provide the information in writing.	NP	NR
234	Clause 2.1 & Schedule 2 Compendium clause 10.2(1)	Energy Coordination Act Section 11M	A retailer must, on request, give a customer their billing data.	4	The Manager Billing confirmed that billing data was given to customers free on request and on the same day of the request.	NP	1
235	Clause 2.1 & Schedule 2 Comp. 10.2(2)	Energy Coordination Act Section 11M	A retailer must give the requested billing data at no charge if a customer requests their billing data for a period less than the previous 2 years and no more than once a year, or in relation to a dispute with the retailer.	4	The Manager Billing confirmed that billing data was given to customers free on request and on the same day of the request.	NP	1
236	Clause 2.1 & Schedule 2 Comp. 10.2(3)	Energy Coordination Act Section 11M	A retailer must give the requested billing data within 10 business days of the date of receipt of either the request, or payment of the retailer's reasonable charge for providing the billing data.	4	The Manager Billing confirmed that billing data was given to customers free on request and on the same day of the request.	NP	1



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237	Clause 2.1 & Schedule 2 Comp. 10.2(4)	Energy Coordination Act Section 11M	A retailer must keep a customer's billing data for 7 years.	4	The Manager Compliance and Risk confirmed that billing data is kept on the servers for at least 7 years.	NP	1
238	Clause 2.1 & Schedule 2 Comp. 10.3	Energy Coordination Act Section 11M	A retailer must give a residential customer on request, at no charge, information on the types of concessions available to the customer, and the names and contact details of the organisation responsible for administering those concessions (if not the retailer).	4	The Manager Business Support confirmed that information on concessions and contact organisations is provided to customers free on request and on the same day of the request. There were no requests received in the audit period.	NP	NR
239	Clause 2.1 & Schedule 2 Comp. 10.4	Energy Coordination Act Section 11M	A retailer must give, or make available, to a customer on request and at no charge, general information on: cost-effective and efficient ways to utilise gas (including referring a customer to a relevant information source) and the typical running costs of major domestic appliances.	4	This information is available on the website and the Manager Business Support confirmed this is provided on request.  The procedure is documented in the Energy Efficiency Information.	A	1
240	Clause 2.1 & Schedule 2 Comp.10.5	Energy Coordination Act Section 11M	If a customer asks for information relating to the distribution of gas, a retailer must give the information to the customer or refer the customer to the relevant distributor for a response.	4	The Manager Business Support confirmed that information would be given to customers free on request and on the same day of the request. There were no requests received in the audit period.	NP	NR



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
241	Clause 2.1 & Schedule 2 Comp. 10.5A(1)	Energy Coordination Act Section 11M	A retailer must, within 3 months of being subject to the Compendium, lodge with the ERA, a gas customer safety awareness programme.	4	Perth Energy's Gas Customer Safety Awareness program was lodged with and approved by the ERA in March 2015. Subsequent updates are not required to be lodged with the ERA.	A	1
242	Clause 2.1 & Schedule 2 Comp. 10.5A(2)	Energy Coordination Act Section 11M	A retailer must consult with the ERA when preparing the gas customer safety awareness programme.	4	The procedure is documented in the Customer Safety Awareness Program as for Obligation 241.	A	1
243	Clause 2.1 & Schedule 2 Comp. 10.5A(3)	Energy Coordination Act Section 11M	A gas customer safety awareness programme is to communicate information to customers regarding safety in the use of gas and must address, at a minimum, the information referred to in clause 10.5A(3)(a)-(e).	4	The required information is provided in the Small Use Customer Information Pack and further detailed in the Customer Safety Awareness Program	A	1
245	Clause 2.1 & Schedule 2 Comp. 10.9	Energy Coordination Act Section 11M	A retailer and distributor must, to the extent practicable, ensure that any written information that must be given to a customer by the retailer, distributor or gas marketing agent under the Gas Marketing Code and the Compendium is expressed in clear, simple and concise language and is in a format that makes it easy to understand.	4	The audit confirmed that the Small Use Customer Information pack given to the customer and sighted in the audit is clear, simple and concise and easy to understand. Other information provided to the customer and that is available on the website was reviewed and confirmed as being in a format that makes it easy to understand.	A	1
246	Clause 2.1 & Schedule 2	Energy Coordination Act Section 11M	A retailer must advise a customer on request how the customer can obtain a copy of the Gas Marketing Code and the Compendium, and make a copy	4	The Small Use Customer Information pack given to the customer and sighted in the audit advises how customers can obtain a copy of the Gas Marketing Code and Gas Compendium. The Gas Marketing Code and the Compendium are available on the website. The Manager	A	NR



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
	Comp. 10.10(1)		of the Gas Marketing Code and the Compendium available on the retailer's website.		Compliance and Risk confirmed that customers are advised how to obtain these documents, on request and free of charge. There were no requests during the audit period.		
249	Clause 2.1 & Schedule 2 Comp. 10.11(1)	Energy Coordination Act Section 11M	A retailer and distributor must make available to a residential customer on request, at no charge, services that assist the residential customer in interpreting information provided by the retailer or distributor (including independent multi-lingual and TTY services, and large print copies).	4	The information is in the Small Use Customer Information pack, on customer bills and the Small Use Customer Information pack is on the Perth Energy website. No requests were received in the audit period.	A	NR
250	Clause 2.1 & Schedule 2 Comp. 10.11(2)	Energy Coordination Act Section 11M	A retailer and, if appropriate, a distributor must include on a residential customer's bill and bill related information, reminder notice and disconnection warning, the telephone numbers for: <ul style="list-style-type: none"> <li>its TTY services;</li> <li>independent multi-lingual services; and</li> <li>interpreter services with the National Interpreter Symbol and the words "Interpreter Services".</li> </ul>	3	The audit reviewed a sample of bills, overdue notices and disconnection notices and confirmed the required information is included on the bills and notices.  The previous audit noted that a minor non-compliance in that not all required information was provided on the bills, specifically: <ul style="list-style-type: none"> <li>Interpreter Services Symbol</li> <li>Phone numbers for TTY services, independent multi-lingual services and Interpreter services.</li> </ul> As this was resolved during this audit period, no further recommendation is made.  The billing information is documented in the Gas Bill Payments Compliance Procedures.	A	2
			<b>COMPLAINTS AND DISPUTE RESOLUTION</b>				





No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
251	Clause 2.1 & Schedule 2 Comp. 12.1(1)	Energy Coordination Act Section 11M	A retailer and distributor must develop, maintain and implement an internal process for handling complaints and resolving disputes.	4	The audit confirmed with the Licensee and the Complaints Register that there is an internal process for handling complaints and resolving disputes.  The audit sighted the Complaints Handling Procedure and Customer Service Charter. An online complaint form, the charter and an overview of the process are available on the website.	A	1
252	Clause 2.1 & Schedule 2 Comp. 12.1(2)	Energy Coordination Act Section 11M	The complaints handling process under clause 12.1(1) must comply with AS/NZS 10002:2014 and address, at the least, the criteria specified in subclauses 12.1(2)(b)-(c). The complaints handling process must be available at no cost to customers.	4	The audit sighted the Customer Service Charter on the website and Complaints Handling Form. The complaints handling process complies with AS/NZS 10002:2014. The Licensee confirmed that the complaints handling process is available to customers at no cost.	A	1
254	Clause 2.1 & Schedule 2 Comp. 12.1(3)(a)	Energy Coordination Act Section 11M	When responding to a complaint, a retailer or distributor must advise the customer that the customer has the right to have the complaint considered by a senior employee within the retailer or distributor (in accordance with its complaints handling process).	4	The audit confirmed with the Manager Business Support and the Complaints Register that no complaints were received in the audit period.  The Customer Service Charter and website overview includes provision for the complaint to be reviewed at a higher level.	A	NR
255	Clause 2.1 & Schedule 2 Comp. 12.1(3)(b)	Energy Coordination Act Section 11M	When a complaint has not been resolved internally in a manner acceptable to the customer, a retailer or distributor must advise the customer of the reasons for the outcome (on request, the retailer or distributor must supply such reasons in writing); and that the customer has the right to raise the	4	The audit confirmed with the Manager Business Support and the Complaints Register that no complaints were received in the audit period.  The Customer Service Charter includes provision for the complaint to be reviewed and a written response provided. Also, that the customer may refer the complaint to the Energy and Water Ombudsman with contact details provided.	A	NR



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			complaint with the Energy Ombudsman or another relevant external dispute resolution body and provide the Freecall telephone number of the Energy and Water Ombudsman.				
255A	Clause 2.1 & Schedule 2 Comp. 12.1(4)	Energy Coordination Act Section 11M	A retailer or distributor must, on receipt of a written complaint by a customer, acknowledge the complaint within 10 business days and respond to the complaint within 20 business days.	4	There were no complaints received in the audit period. The Customer Service Charter includes response within 20 business days. The audit confirmed by interview that any complaints would be acknowledged immediately (e.g. telephone) or within 10 days (mail).	A	NR
256	Clause 2.1 & Schedule 2 Comp. 12.2	Energy Coordination Act Section 11M	A retailer must comply with any guideline developed by the ERA relating to distinguishing customer queries from customer complaints.	4	The complaint process defines a complaint as involving dissatisfaction as required by the guidelines and by exception a query is an enquiry not involving dissatisfaction. As required the complaint process complies with ISO 10002.	A	1
257	Clause 2.1 & Schedule 2 Comp. 12.3	Energy Coordination Act Section 11M	A retailer, distributor and gas marketing agent must give a customer on request, at no charge, information that will assist the customer in utilising the respective complaints handling processes.	4	The licensee did not receive any requests for information that would assist the customer in utilising its complaints handling processes. There is no provision in the Customer Service Charter for any charge to be made for any information. Confirmed by interview that any requests for information would be free of charge.	A	NR
258	Clause 2.1 & Schedule 2 Comp. 12.4	Energy Coordination Act Section 11M	When a retailer, distributor or gas marketing agent receives a complaint that does not relate to its functions, it must advise the customer of the entity that it reasonably considers to be the appropriate entity to deal with the complaint (if known).	4	The audit confirmed by interview of the Manager Business Support that the customer would be advised if the complaint related to another entity. There were no complaints received in the audit period. There is provision in the Customer Service Charter re transfer of complaints to another entity as a list of other contacts is provided, including the ERA, Public Utilities	A	NR



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
					Office, Energy Safety and the Energy and Water Ombudsman.		
			<b>ANNUAL REPORT</b>				
281	Clause 2.1 & Schedule 2 Comp. 13.1	Energy Coordination Act Section 11M	A retailer and a distributor must prepare a report in respect of each reporting year setting out the information specified by the ERA.	4	The audit confirmed that the Gas Performance Reports have been prepared for 2017/18 and 2018/19.  The controls is that the obligation is included in the Compliance and Non-Compliance Reporting Procedure and the Online WHS – Compliance List.	A	1
282	Clause 2.1 & Schedule 2 Comp. 13.2	Energy Coordination Act Section 11M	A report referred to in clause 13.1 must be provided to the ERA by the date, and in the manner and form, specified by the ERA.	4	The audit confirmed that the Gas Performance Reports for 2017/18 and 2018/19 were provided to the ERA by 30 September each year.  The controls is that the obligation is included in the Compliance and Non-Compliance Reporting Procedure and the Online WHS – Compliance List.	A	1
283	Clause 2.1 & Schedule 2 Comp. 13.3	Energy Coordination Act Section 11M	A report referred to in clause 13.1 must be published by the date specified by the ERA.	4	The audit confirmed that the Gas Performance Reports for 2017/18 and 2018/19 were published on the Perth Energy website.  The controls is that the obligation is included in the Compliance and Non-Compliance Reporting Procedure and the Online WHS – Compliance List.	A	1



## 6. Current Audit Non-Compliances and Recommendations

### 6.1. Resolved During Current Audit Period

Item (no.) & Obligation (no.)	Non-Compliance/Controls Improvement (Legislative Obligation/Compliance Rating/Details)	Date Resolved (& management action taken)	Auditor's Comments
Nil			

### 6.2. Unresolved at end of Current Audit Period

Recommendation (no./year) & Obligation (no.)	Non-Compliance/Controls Improvement (Licence Obligation/Compliance Rating//Details)	Auditor's Recommendation	Management Action taken by end of audit period
1/2020 Obligation 1	<p><b>Payment of Fees to ERA</b></p> <p><i>Gas Trading Licence Clause 4.1</i></p> <p><b>C2</b></p> <p><i>Inadequate controls – improvement needed/ Non-compliant – Minor Impact</i></p> <p>A licensee must pay the applicable fees in accordance with the Regulations.</p> <p>The audit reviewed payments to the ERA for the period 1 December 2017 to 30 November 2019 and noted that invoices for the annual licence fees, standing charges and other invoices were paid by the due dates of 30 days from invoice date (as required by the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i>) with the exception of two quarterly standing charges (invoices ERA 190912 and ERA 101717) that were paid more than 30 days after the invoice date .</p> <p>Payments are processed by the Finance Department generally within 30 days of the invoice date. However, there is inadequate control to ensure the payment of ERA invoices is within the 30 day legislative requirement.</p>	<p>a. Perth Energy should include the payment of licence fees in the Online WHS – Compliance List to ensure the invoices are paid prior to the due dates to allow for transfer delays.</p> <p>b. Also, communicate the requirement to the Finance Department to ensure ongoing compliance.</p>	<p>a. Nil</p> <p>b. Nil.</p>



Recommendation (no./year) & Obligation (no.)	Non-Compliance/Controls Improvement (Licence Obligation/Compliance Rating//Details)	Auditor's Recommendation	Management Action taken by end of audit period
2/2020 Obligation 102	<p><b>Provision of Information to ERA</b> <i>Gas Trading Licence Clause 23.1</i></p> <p><b>B2</b> <i>Generally adequate controls – improvement needed/ Non-compliant – Minor Impact</i></p> <p>A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the <i>Energy Coordination Act 1994</i> in the time, manner and form specified by the ERA.</p> <p>The audit sighted the annual Compliance and Performance reports provided to the ERA for 2017/18 and 2018/19 and confirmed they were provided in the form required and by the due dates. The 2017/18 standing charge data was submitted late on 12 October 2018 (was due on 30 September 2018). This is considered a minor non-compliance and did not affect customers.</p> <p>The control is the Compliance and Non-Compliance Reporting Procedure and the Online WHS - Compliance List but this should be enhanced by a reminder if not completed.</p>	Perth Energy should ensure that information required by the ERA, including the standing charges data, is provided by the due date in the Compliance List. The date could be 2 weeks prior to the due date with a reminder one week before if not actioned.	Nil



## 7. Recommended Changes to the Licence

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No changes to the licence are considered necessary.

## 8. Conclusion

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Through the execution of the Audit Plan and assessment and testing of the control environment, the information system, control procedures and compliance attitude, the audit team members have gained reasonable assurance that Perth Energy has complied with its Gas Trading Licence performance and quality standards and obligations during the audit period from 1 December 2017 to 30 November 2019 with two new non-compliances relating to minor administrative issues.

Out of 231 applicable compliance obligations, the audit found:

- 89 were rated A1 (adequate controls, compliant).
- 23 were rated NP/1 (controls review not performed, compliant).
- One was rated C2 (inadequate control, minor non-compliance).
- Five were rated B2 (generally adequate controls, minor non-compliance).
- Three were rated A2 (adequate controls, minor non-compliance due to previous audit issues being resolved during the audit period).
- 72 were rated A/NR (generally adequate controls, not rated because no relevant activity took place during the audit period).
- Two were rated B/NR (generally adequate controls, not rated because no relevant activity took place during the audit period).
- 36 were rated NP/NR (controls review not performed, not rated because no relevant activity took place during the audit period).

The audit confirmed that Perth Energy has fully complied with its information reporting obligations for the period 1 December 2017 to 30 November 2019 with one minor non-compliance re the annual standing charge information being late in one year. The control environment is considered to be well-designed and effective.

There were two recommendations; one addressed the non-compliance on reporting of the number of customers for the standing charge and the other addressed the late payment of two quarterly standing charges.

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**END OF REPORT**

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