

CleanTech Energy Pty Ltd

Electricity Retail Licence (ERL24)
2020 Performance Audit

Final report

27 November 2020



ASSURANCE
ADVISORY
GROUP

Level 11, 251 Adelaide Terrace
PERTH WA 6000

27 November 2020

Mr Chris Wallace
General Manager
CleanTech Energy Pty Ltd
1205 Hay Street
West Perth WA 6005

Dear Chris

Electricity Retail Licence (ERL24) – 2020 Performance audit report

We have completed the Electricity Retail Licence Performance Audit for CleanTech Energy Pty Ltd for the period 1 September 2017 to 31 August 2020 and are pleased to submit our report to you.

I confirm that this report is an accurate presentation of the findings and conclusions from our audit procedures.

If you have any questions or wish to discuss anything raised in the report, please contact Andrew Baldwin at abaldwin@assuranceadvisory.com.au or myself at slinden@assuranceadvisory.com.au.

Yours sincerely

A black rectangular redaction box covering the signature of Stephen Linden.

Stephen Linden

Director
Assurance Advisory Group Pty Ltd

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1. Independent assurance practitioner's report

Modified opinion

We have undertaken a reasonable assurance engagement on CleanTech Energy Pty Ltd's (**CleanTech Energy**) compliance, in all material respects, with the conditions of its Electricity Retail Licence (ERL24) (the **Licence**) and relevant legislative obligations for the period 1 September 2017 to 31 August 2020. Our evaluation was made against the licence obligations listed in the June 2020 Electricity Compliance Reporting Manual and in accordance with the Economic Regulation Authority's (the **ERA**) March 2019 Audit and Review Guidelines: Electricity and Gas Licences (the **Guidelines**).

In our opinion, based on the procedures we have performed and the evidence we have obtained, except for the effects of the matters described in the Basis for modified opinion paragraph below, CleanTech Energy has complied, in all material respects, with its licence conditions and relevant legislative obligations for the period 1 September 2017 to 31 August 2020.

Basis for modified opinion

During the period 1 September 2017 to 31 August 2020, CleanTech Energy did not comply with applicable licence obligations as outlined below:

Reporting Manual number and Licence obligation		Description
53	<p>Customer Transfer Code clause 6.4(2)</p> <p><i>A retailer must notify the network operator of any change in its contact details at least three business days before the change takes effect.</i></p>	CleanTech Energy did not advise Western Power of its change of address until 2 business days after the change took effect.
85	<p>Electricity Industry (Customer Contracts) Regulations regulation 11</p> <p><i>A non-standard contract must describe the circumstances under which a retailer has the right to disconnect supply and is required to reconnect supply</i></p>	CleanTech Energy's non-standard contract for Small Use Customers in place during the audit period did not describe the circumstances where CleanTech Energy is required to reconnect the customer.
90	<p>Electricity Industry (Customer Contracts) Regulations regulation 11</p> <p><i>A non-standard contract must inform the customer that the provisions of the contract may be amended without the customer's consent and describe the process for amending the contract, including requirements for approval and the way in which the amendment will be published. The non-standard contract must require the retailer to notify the customer of any amendment to the contract.</i></p>	<p>CleanTech Energy's non-standard contract for Small Use Customers in place during the audit period did not include the following requirements:</p> <ul style="list-style-type: none"> • CleanTech Energy's right to amend the terms or conditions of the non-standard form contract without the customer's consent • A description of the process for amending the contract • The requirement for CleanTech Energy to notify the customer of any amendment to the contract.

Reporting Manual number and Licence obligation		Description
98	<p>Electricity Industry (Customer Contracts) Regulations regulation 33(3)</p> <p><i>A non-standard contract that is a fixed contract must describe the matters relating to the termination of the contract specified in the regulation.</i></p>	CleanTech Energy's non-standard contract for Small Use Customers in place during the audit period did not provide for the customer to terminate the contract in accordance with the requirements of Regulation 33(3).
105	<p>Electricity Industry Act section 17(1)</p> <p><i>A licensee must pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the Economic Regulation Authority (Licensing Funding) Regulations 2014.</i></p>	During the audit period, CleanTech Energy did not pay one prescribed licence fee and one standing charge by the due date.
119	<p>Licence condition 4.3.1</p> <p><i>A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board Standards or equivalent International Accounting Standards.</i></p>	CleanTech Energy's 2017/18, 2018/19 and 2019/20 financial statements have not been prepared in full compliance with the Australian Accounting Standards Board Standards.
124	<p>Licence condition 4.5.1</p> <p><i>A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.</i></p>	In one instance during the audit period, CleanTech Energy did not submit standing charge data to the ERA in the timeframe prescribed.
155	<p>Code of Conduct clause 4.5(1)</p> <p><i>A retailer must include the minimum prescribed information in subclause 4.5(1) on a customer's bill, unless the customer agrees otherwise.</i></p>	<p>During the audit period, invoices issued to CleanTech Energy's small use customers did not include the following information prescribed by Clause 4.5(1) of the Code of Conduct:</p> <ul style="list-style-type: none"> • 4.5(1)(u) – a specific reference to the Complaints phone number • 4.5(1)(v) – the correct email address for the Electricity Ombudsman.
160	<p>Code of Conduct clause 4.8(2)</p> <p><i>In circumstances where a customer's bill is estimated, a retailer must clearly specify on the customer's bill the information required under subclause 4.8(2).</i></p>	During the audit period, estimated invoices issued to CleanTech Energy's small use customers did not include information that the customer can request the basis/reason for the estimation, verification of energy data and a meter reading.

Reporting Manual number and Licence obligation		Description
280	<p>Code of Conduct clause 10.3A</p> <p><i>At least once a year, a retailer must provide a customer with written details of the retailer's and distributor's obligations to make payments to the customer under Part 14 of this Code and under any other legislation in Western Australia, including the amount of the payment and the eligibility criteria for the payment.</i></p>	Throughout the audit period, CleanTech Energy had not provided the required details to customers.
454	<p>Metering Code clause 7.2(4)</p> <p><i>A Code participant must notify any affected network operator of any change to the contact details it notified to the network operator under subclause 7.2(4) at least 3 business days before the change takes effect.</i></p>	CleanTech Energy did not advise Western Power of its change of address until 2 business days after the change took effect.

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements (ASAE 3100)* issued by the Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

CleanTech Energy's responsibility for compliance with the conditions of the Licence

CleanTech Energy is responsible for:

- Compliance with the Licences as evaluated against the conditions within the Licence, for the period 1 September 2017 to 31 August 2020
- Identifying risks that threaten the conditions within the Licence identified above being met
- Identifying suitable compliance requirements as specified by the ERA
- Identifying, designing and implementing controls to enable the conditions within the Licence to be met and to monitor ongoing compliance.

Our independence and quality control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. We applied Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

Our responsibilities

Our responsibility is to express an opinion on CleanTech Energy's compliance, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period 1 September 2017 to 31 August 2020. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether CleanTech Energy has complied, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 September 2017 to 31 August 2020.

A reasonable assurance engagement in accordance with ASAE 3100, to report on CleanTech Energy's compliance with the licence obligations as evaluated against its Licence Conditions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the conditions within the Licence. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance with the licence obligations as evaluated against its Licence Conditions.

Our procedures included:

- Utilising the Audit Guidelines and the June 2020 Electricity Compliance Reporting Manual (the **Reporting Manual**) as a guide for development of a risk assessment and document review to assess controls
- Development of an Audit Plan for approval by the ERA and an associated work program, set out in Appendix A
- Interviews with and representations from relevant CleanTech 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 Licence obligations
- Sample testing where relevant for obligations rated as an audit priority 3 and above in the approved Audit Plan.

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 compliance requirements may occur and not be detected.

A reasonable assurance engagement relating to the period from 1 September 2017 to 31 August 2020 does not provide assurance on whether compliance with the Licence will continue in the future.

Restricted use

This report has been prepared for use by CleanTech Energy for the purpose of satisfying its obligation under Section 13 of the Electricity Industry Act 2004. We disclaim any assumption of responsibility for any reliance on this report to any person other than CleanTech Energy, or for any other purpose other than that for which it was prepared. We understand that a copy of the report will be provided to the ERA for the purpose of reporting on the performance audit for the Licence. We agree that a copy of this report will be given to the ERA in connection with this purpose, however we accept no responsibility to the ERA or to anyone who is provided with or obtains a copy of our report.



Stephen Linden

Director

Assurance Advisory Group Pty Ltd

27 November 2020

2. Executive Summary

2.1 Introduction and Background

The Economic Regulation Authority (the **ERA**) has under the provisions of the Electricity Industry Act 2004 (the **Act**), issued to CleanTech Energy Pty Ltd (**CleanTech Energy**) an Electricity Retail Licence (ERL24) (the **Licence**).

CleanTech Energy is an electricity retailer selling renewable energy to customers in Western Australia. On 4 May 2018, CleanTech Energy's Licence was amended to authorise the supply of electricity to small use business customers. As at 30 June 2020, CleanTech Energy supplied electricity to a total of 164 customers, of which 63 were small use business customers.

Section 13 of the Act requires CleanTech Energy to provide to the ERA a performance audit (the **audit**) conducted by an independent expert acceptable to the ERA not less than once in every 24-month period unless otherwise approved by the ERA. With the ERA's approval, Assurance Advisory Group (**AAG**) has been appointed to conduct the audit for the period 1 September 2017 to 31 August 2020 (**audit period**).

The audit has been conducted in accordance with the ERA's March 2019 issue of the *Audit and Review Guidelines: Electricity and Gas Licences* (**Audit Guidelines**).

2.2 Observations

In considering CleanTech Energy's internal control procedures, structure and environment, its compliance culture and its information systems specifically relevant to those licence obligations subject to audit, we observed that:

- CleanTech Energy's processes and arrangement for managing its electricity retail function are predominantly manual, with automated controls, monitoring and reporting capability being progressively introduced. The existing approach appears suitable for CleanTech Energy's current customer base.
- CleanTech Energy has a limited number of licence obligations as an electricity retailer as it does not supply electricity to residential customers
- Overall, CleanTech Energy has demonstrated a genuine commitment to complying with its Licence compliance obligations, and for seeking opportunities to continuously improve its controls and systems
- The appointment of a Regulatory and Compliance Manager in February 2019 has further strengthened CleanTech Energy's capacity to understand and adhere to its Licence compliance obligations
- CleanTech Energy has a small number of compliance matters to rectify and monitor. We note that a number of compliance breaches raised by this audit had been promptly rectified prior to the issue of this report.

2.3 Findings

The following tables summarise the assessments made during the audit on CleanTech Energy's compliance and the adequacy of controls in place for CleanTech Energy to manage its compliance with the relevant obligations or conditions of the Licence.

Table 1 sets out the rating scale defined by the ERA in the Audit Guidelines for the assessment of the level of compliance with the conditions of the Licence. For the highest possible compliance rating to be achieved, CleanTech Energy was required to demonstrate it has maintained mature processes and controls, which facilitate compliance with relevant obligations.

Table 1: Control adequacy and compliance rating scale

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
N/P	Not performed – A controls rating was not required	N/R	Not rated – No activity took place during the audit period

Table 5 at section 3 of this report provides further detail on the controls and compliance rating scales. The above rating scale is defined by the Audit Guidelines.

Table 2: Summary of findings, by compliance and controls ratings

		Compliance rating					Total
		1	2	3	4	N/R	
Controls rating	A	1	2			5	8
	B	1	9				10
	C						
	D						
	N/P	84				120	204
	Total	86	11			125	222

Table 3: Summary of findings, by audit priority and controls rating

Audit Priority	Controls rating					Total
	A	B	C	D	N/P	
Priority 1						
Priority 2	5				1	6
Priority 3	3	1				4
Priority 4		9			170	179
Priority 5					33	33
Total	8	10			204	222

Table 4: Summary of findings, by audit priority and compliance rating

Audit Priority	Compliance rating					Total
	1	2	3	4	N/R	
Priority 1						
Priority 2		2			4	6
Priority 3	1	1			2	4
Priority 4	76	8			95	179
Priority 5	9				24	33
Total	86	11			125	222

Note that, in accordance with the Audit Guidelines:

- Obligations assessed as being “not applicable” to CleanTech Energy’s operations have not been included within this report
- A control rating is only provided for those obligations with a Priority 1, 2 or 3 rating, where an obligation is assessed as non-compliant, or where a control improvement opportunity is identified.

Specific assessments for each Licence obligation are summarised at Table 5 in the “Summary of findings” section of this report.

Detailed findings, including relevant observations, recommendations and action plans are located in section 4 “Detailed findings, recommendations and action plans”.

2.4 CleanTech Energy’s response to previous audit recommendations

This audit considered CleanTech Energy’s progress in completing the action plans detailed in the 2017 performance audit report.

Based on our examination of relevant documents, discussion with staff and consideration of the results of our testing against the associated licence obligations, we determined that CleanTech Energy has completed and closed out 5 of 6 action plans detailed in the 2017 performance audit report.

The one action plan (2/2017: Obligation 119 – Retail Licence condition 12.1) not yet completed and closed out relates to CleanTech Energy’s annual financial statements, which have not been prepared in full compliance with the Australian Accounting Standards.

Refer to section 5 “Previous audit non-compliances and recommendations” for further detail.

2.5 Current audit non-compliances, recommendations and action plans

A. Resolved during current audit period

Licence obligation ref no. / Recommendation ref from previous audit	Non-compliance / Controls improvement (Rating / Licence obligation / Details of non-compliance or inadequacy of controls)	Date resolved & action taken by the licensee	Auditor's comments
53	B2 <i>Customer Transfer Code clause 6.4(2)</i> CleanTech Energy did not advise Western Power of its change of address until 2 business days after the change took effect.	Resolved: April 2018 No further action required subsequent to the notification provided.	No further action required.
105	A2 <i>Electricity Industry Act, Section 17(1)</i> During the audit period, CleanTech Energy did not pay one prescribed licence fee and one standing data charge fee by the due date.	Resolved: February 2019 CleanTech Energy employed a Regulatory & Compliance Manager to manage licence obligations and implemented additional steps within the payments process to prevent recurrence.	No further action required.
124	A2 <i>Licence Condition 4.5.1</i> In one instance during the audit period, CleanTech Energy did not submit standing charge data to the ERA in the timeframe prescribed.	Resolved: February 2019 CleanTech Energy employed a Regulatory & Compliance Manager to manage licence obligations and implemented a more effective compliance diary.	No further action required.
454	B2 <i>Metering Code clause 7.2(5)</i> CleanTech Energy did not advise Western Power of its change of address until 2 business days after the change took effect.	Resolved: April 2018 No further action required subsequent to the notification provided.	No further action required.

B. Unresolved at end of current audit period

Reference (no./year)	Non-compliance / Controls improvement (Rating / Licence obligation reference number and licence obligation / Details of non-compliance or inadequacy of controls)	Auditor's recommendation	Action taken by CleanTech Energy by end of audit period
1/2020	B2 <i>Obligations 85, 90 and 98 - Customer Contracts Regulations</i> <i>Regulations 11, 16, 34 and 33(2)</i> CleanTech Energy's non-standard contract for Small Use Customers in place during the audit period did not include several requirements specified by the Customer Contract Regulations. To correct this matter, CleanTech Energy: <ul style="list-style-type: none"> • Has now revised the contract to include the required information in the attached Commercial Terms and Conditions • Stated its intention to use the revised contract for new customers and to notify existing customers of the revision. 	CleanTech Energy fulfil its intention to use the revised contract for new customers and to notify existing customers of the revision.	n/a

Reference (no./year)	Non-compliance / Controls improvement (Rating / Licence obligation reference number and licence obligation / Details of noncompliance or inadequacy of controls)	Auditor's recommendation	Action taken by CleanTech Energy by end of audit period
2/2020	<p>B2 <i>Obligation 119 - Licence condition 4.3.1</i></p> <p>Our examination of the special purpose financial statements for the financial years ending 30 June 2018 and 2019 concluded that the financial statements do not include sufficient information to demonstrate compliance with the Standards. In particular, Note 1 Basis of preparation to the Financial Statements state that the financial statements "...do not comply with any Australian Accounting Standards unless otherwise stated", for which no exceptions are stated.</p>	CleanTech Energy reconsider its approach for preparing financial statements that comply with the requirement to maintain accounting records in accordance with the Standards	<p><i>Refer to item 2/2017</i></p> <p>In 2018, CleanTech Energy had raised this matter with the external accountant who prepared its financial statements.</p>
n/a	<p>B2 <i>Obligation 155 – Code of Conduct clause 4.5(1)</i></p> <p>During the audit period, invoices issued to CleanTech Energy's small use customers did not include the following information prescribed by Clause 4.5(1) of the Code of Conduct:</p> <ul style="list-style-type: none"> • 4.5(1)(u) – a specific reference to the Complaints phone number • 4.5(1)(v) – the correct email address for the Electricity Ombudsman. <p>To correct this matter, CleanTech Energy has now revised the invoice template to include a specific reference to the Complaints phone number and the correct email address for the Electricity Ombudsman.</p>	This audit makes no further recommendation in relation to this matter.	n/a
n/a	<p>B2 <i>Obligation 160 – Code of Conduct clause 4.8(2)</i></p> <p>During the audit period, estimated invoices issued to CleanTech Energy's small use customers did not include information that the customer can request the basis/reason for the estimation, verification of energy data and a meter reading.</p> <p>To correct this matter, CleanTech Energy has now revised the estimated invoice template to include information that the customer can request the basis/reason for the estimation, verification of energy data and a meter reading.</p>	This audit makes no further recommendation in relation to this matter.	n/a
n/a	<p>B2 <i>Obligation 280 – Code of Conduct clause 10.3A</i></p> <p>Throughout the audit period, CleanTech Energy had not provided the required details to customers (relating to obligations to make service standard payments).</p> <p>To correct this matter, CleanTech Energy has now revised its invoice template to include a specific reference to the required details, which means customers will receive advice at least once a year (likely to be on a monthly basis).</p>	This audit makes no further recommendation in relation to this matter.	n/a

2.6 Scope and objectives

We have conducted a reasonable assurance audit in order to state whether, in our opinion, based on our procedures, CleanTech Energy has complied, in all material respects, with the conditions of its Licence as outlined in the approved Audit Plan (dated September 2020) during the period 1 September 2017 to 31 August 2020.

Our engagement was conducted in accordance with Australian Standard on Assurance Engagements ASAE 3100 Compliance Engagements, issued by the Australian Auditing and Assurance Standards Board and provides reasonable assurance as defined in ASAE 3100. The procedures we performed are described in more detail in section 2.7 below.

A reasonable assurance engagement in accordance with ASAE 3100 involves performing procedures to obtain evidence about the compliance with the conditions of the Licence. The nature, timing and extent of procedures selected depend on the assurance practitioner's professional judgement, including the assessment of the risks of material misstatement in compliance with the conditions of the Licence. In making those risk assessments, we considered internal controls in relation to compliance with the conditions of the Licence.

ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

The ERA has summarised the requirements of the applicable legislation that it expects to be reported upon and included in the scope of this audit in its June 2020 Electricity Compliance Reporting Manual.

The Audit Plan approved by the ERA for this audit sets out CleanTech Energy's Licence obligations confirmed to be included in the scope of the audit, along with the risk assessments and audit priority assigned to each licence obligation.

2.6.1 Deviation from Audit Plan

Subsequent to the ERA's approval of the Audit Plan in September 2020, the following obligations were excluded from the scope of this audit as we have now clarified that they relate to residential customers only. As CleanTech Energy is not licenced to supply residential customers, these obligations are not applicable to CleanTech Energy:

- Obligation 220: *Code of Conduct clause 6.10(1)*
- Obligation 221: *Code of Conduct clause 6.10(2)*
- Obligation 222: *Code of Conduct clause 6.10(3)*
- Obligation 225: *Code of Conduct clause 6.10(6)*
- Obligation 226: *Code of Conduct clause 6.10(7)*
- Obligation 227: *Code of Conduct clause 6.10(8)*
- Obligation 275: *Code of Conduct clause 10.2(1)*
- Obligation 276: *Code of Conduct clause 10.2(2)*
- Obligation 277: *Code of Conduct clause 10.2(3)*
- Obligation 278: *Code of Conduct clause 10.2(4)*.

2.7 Approach

Our approach for this audit involved the following activities, which were undertaken during the period September to October 2020:

- Utilising the Guidelines and Reporting Manuals as a guide, developed a risk assessment, which involved discussions with key staff and document review to assess controls
- Developed an Audit Plan (see Appendix A) for approval by the ERA and an associated work program
- Interviewed relevant CleanTech Energy staff to gain understanding of process controls (see Appendix B for staff involved)
- Reviewed relevant documentation and walked through processes and controls to assess overall compliance and effectiveness in accordance with Licence obligations (see Appendix B for reference listing)
- Sample tested relevant obligations (assessed as an audit priority 2 or 3) and where there was relevant activity, determine whether transactions complied with the requirements of the obligation
- Reported findings to CleanTech Energy for review and response.

3. Summary of Ratings

Table 1 in section 2 above sets out the rating scale defined by the ERA in the Audit Guidelines for the assessment of the level of compliance with the conditions of the Licence. For the highest possible compliance rating to be achieved, CleanTech Energy was required to demonstrate it has maintained effective processes and controls, which facilitate compliance with relevant obligations.

The remainder of this report provides:

- A summary of the findings for the compliance obligations (at Table 5 below)
- Detailed findings, including relevant observations and recommendations (at Section 4).

Table 5: Compliance Ratings

Refer to Detailed Findings at section 4 and Audit Plan at Appendix A for descriptions of the obligations. Note that detailed findings are not presented for those obligations assessed to be not applicable to CleanTech Energy's operations for the period subject to audit - refer to the Audit Plan at Appendix A for further explanation.

No	Obligation reference	Audit Priority	Controls rating					Compliance rating				
			A	B	C	D	N/P	1	2	3	4	N/R
Customer Transfer Code												
6	Clause 3.2(2)	Priority 4					N/P	1				
7	Clause 3.4(1)	Priority 4					N/P	1				
8	Clause 3.5(3)	Priority 4					N/P					N/R
9	Clause 3.6(2)	Priority 4					N/P					N/R
16	Clause 3.9(1)	Priority 4					N/P	1				
17	Clause 3.9(2)	Priority 4					N/P					N/R
18	Clause 3.9(3)	Priority 4					N/P	1				
19	Clause 3.9(4)	Priority 4					N/P	1				
23	Clause 4.2(2)	Priority 4					N/P	1				
24	Clause 4.3	Priority 4					N/P	1				
25	Clause 4.4(1)	Priority 4					N/P	1				
26	Clause 4.4(2)	Priority 4					N/P					N/R
27	Clause 4.5(1)	Priority 4					N/P	1				
28	Clause 4.6(3)	Priority 4					N/P					N/R
29	Clause 4.7	Priority 4					N/P	1				
30	Clause 4.8(2)	Priority 4					N/P					N/R
34	Clause 4.9(6)	Priority 4					N/P					N/R
37A	Clause 4.10(4)	Priority 4					N/P					N/R
39	Clause 4.11(3)	Priority 4					N/P					N/R
40	Clause 4.12(3)	Priority 5					N/P					N/R
43	Clause 4.15	Priority 5					N/P					N/R
44	Clause 4.16	Priority 4					N/P	1				
45	Clause 4.17	Priority 4					N/P	1				

No	Obligation reference	Audit Priority	Controls rating					Compliance rating				
			A	B	C	D	N/P	1	2	3	4	N/R
48A	Clause 6.1	Priority 4					N/P	1				
49	Clause 6.2	Priority 4					N/P	1				
52	Clause 6.4(1)	Priority 4					N/P					N/R
53	Clause 6.4(2)	Priority 4		B					2			
54	Clause 6.6	Priority 4					N/P	1				
55	Clause 7.1(1)	Priority 5					N/P					N/R
56	Clause 7.1(2)	Priority 5					N/P					N/R
57	Clause 7.1(3)	Priority 4					N/P					N/R
58	Clause 7.2(4)	Priority 5					N/P					N/R
59	Clause 7.3(2)	Priority 5					N/P					N/R
Electricity Industry (Customer Contracts) Regulations												
795	Regulation 5	Priority 4					N/P	1				
80	Regulation 6	Priority 4					N/P	1				
81	Regulation 7	Priority 4					N/P	1				
82	Regulation 8	Priority 4					N/P	1				
83	Regulation 9	Priority 4					N/P	1				
84	Regulation 10	Priority 4					N/P	1				
85	Regulation 11	Priority 4		B					2			
86	Regulation 12	Priority 4					N/P	1				
87	Regulation 13	Priority 4					N/P	1				
88	Regulation 14	Priority 4					N/P	1				
89	Regulation 15	Priority 4					N/P	1				
90	Regulations 16, 34	Priority 4		B					2			
91	Regulation 17	Priority 4					N/P	1				
92	Regulation 18	Priority 4					N/P	1				
93	Regulation 19	Priority 4					N/P	1				
94	Regulation 20	Priority 4					N/P	1				
95	Regulation 21	Priority 4					N/P	1				
96	Regulation 32	Priority 4					N/P	1				
97	Regulation 33(2)	Priority 4					N/P					N/R
98	Regulations 33(3) and (4)	Priority 4		B					2			
100	Regulation 38	Priority 4					N/P					N/R
Electricity Industry Act												
101	Section 13(1)	Priority 4					N/P	1				
105	Section 17(1); ERA (Licensing Funding) Regulations 2014	Priority 2	A						2			
106	Section 31(3)	Priority 5					N/P	1				
107	Section 41(6)	Priority 4					N/P					N/R
108	Section 54(1)	Priority 4					N/P	1				

No	Obligation reference	Audit Priority	Controls rating					Compliance rating				
			A	B	C	D	N/P	1	2	3	4	N/R
109	Section 54(2)	Priority 4					N/P					N/R
110	Section 76	Priority 4					N/P					N/R
111	Section 101	Priority 4					N/P	1				
Electricity Licences – Licence Conditions and Obligations												
114	Licence condition 6.3.1	Priority 4					N/P					N/R
116	Licence condition 6.4.2	Priority 5					N/P					N/R
117	Licence condition 6.4.3	Priority 5					N/P					N/R
118	Licence condition 6.5.1	Priority 4					N/P					N/R
119	Licence condition 4.3.1	Priority 3		B					2			
120	Licence condition 5.2.4	Priority 4					N/P					N/R
121	Licence condition 5.3.2	Priority 4					N/P	1				
123	Licence condition 4.4.1	Priority 4					N/P					N/R
124	Licence condition 4.5.1	Priority 2	A						2			
125	Licence condition 3.8.1 and 3.8.2	Priority 4					N/P	1				
126	Licence condition 3.7.1	Priority 4					N/P	1				
Code of Conduct												
130	Clause 2.2(1)	Priority 4					N/P					N/R
131	Clause 2.2.(2)	Priority 4					N/P					N/R
132	Clause 2.3(1)	Priority 4					N/P	1				
133	Clause 2.3(2)	Priority 4					N/P	1				
135	Clause 2.3(5)	Priority 4					N/P	1				
137	Clause 2.4(2)	Priority 4					N/P	1				
138	Clause 2.5(1)	Priority 4					N/P	1				
139	Clause 2.5(2)	Priority 4					N/P	1				
140	Clause 2.6	Priority 4					N/P	1				
141	Clause 2.9	Priority 4					N/P					N/R
142	Clause 2.10	Priority 4					N/P					N/R
143	Clause 3.1(1)	Priority 4					N/P	1				
144	Clause 3.1(2)	Priority 4					N/P	1				
145	Clause 4.1	Priority 4					N/P	1				
146	Clause 4.2(1)	Priority 4					N/P					N/R
148	Clause 4.2(3)	Priority 4					N/P					N/R
149	Clause 4.2(4)	Priority 4					N/P					N/R
150	Clause 4.2(5)	Priority 4					N/P					N/R
151	Clause 4.2(6)	Priority 4					N/P					N/R
152	Clause 4.3(1)	Priority 4					N/P					N/R
153	Clause 4.3(2)	Priority 4					N/P					N/R
154	Clause 4.4	Priority 4					N/P	1				

No	Obligation reference	Audit Priority	Controls rating					Compliance rating				
			A	B	C	D	N/P	1	2	3	4	N/R
155	Clause 4.5(1)	Priority 4		B					2			
156	Clause 4.5(3)	Priority 4					N/P					N/R
157	Clause 4.6	Priority 4					N/P	1				
158	Clause 4.7	Priority 5					N/P	1				
159	Clause 4.8(1)	Priority 4					N/P	1				
160	Clause 4.8(2)	Priority 4		B					2			
161	Clause 4.8(3)	Priority 4					N/P					N/R
162	Clause 4.9	Priority 4					N/P	1				
163	Clause 4.10	Priority 4					N/P					N/R
164	Clause 4.11(1)	Priority 4					N/P					N/R
165	Clause 4.11(2)	Priority 4					N/P					N/R
166	Clause 4.12(1)	Priority 4					N/P					N/R
167	Clause 4.13	Priority 4					N/P					N/R
168	Clause 4.14(1)	Priority 5					N/P	1				
169	Clause 4.14(2)	Priority 4					N/P	1				
170	Clause 4.14(3)	Priority 4					N/P					N/R
171	Clause 4.15	Priority 4					N/P					N/R
172	Clause 4.16(1)(a)	Priority 4					N/P					N/R
173	Clause 4.16(1)(b)	Priority 4					N/P					N/R
174	Clause 4.16(2)	Priority 4					N/P					N/R
175	Clause 4.16(3)	Priority 4					N/P					N/R
176	Clause 4.17(2)	Priority 4					N/P					N/R
177	Clause 4.18(2)	Priority 5					N/P					N/R
178	Clause 4.18(3)	Priority 4					N/P					N/R
179	Clause 4.18(4)	Priority 5					N/P					N/R
180	Clause 4.18(6)	Priority 5					N/P					N/R
181	Clause 4.18(7)	Priority 5					N/P					N/R
182	Clause 4.19(1)	Priority 4					N/P	1				
183	Clause 4.19(2)	Priority 5					N/P	1				
184	Clause 4.19(3)	Priority 4					N/P					N/R
185	Clause 4.19(4)	Priority 5					N/P					N/R
186	Clause 4.19(7)	Priority 5					N/P					N/R
187	Clause 5.1	Priority 4					N/P	1				
188	Clause 5.2	Priority 4					N/P	1				
189	Clause 5.3	Priority 4					N/P	1				
190	Clause 5.4	Priority 4					N/P	1				
197	Clause 5.7(1)	Priority 4					N/P					N/R
198	Clause 5.7(2)	Priority 4					N/P					N/R
199	Clause 5.7(4)	Priority 4					N/P					N/R

No	Obligation reference	Audit Priority	Controls rating					Compliance rating				
			A	B	C	D	N/P	1	2	3	4	N/R
201	Clause 5.8(2)	Priority 4					N/P					N/R
201A	Clause 5.8(3)	Priority 5					N/P					N/R
220	Clause 6.10(1)	Priority 4					N/P					N/R
228	Clause 6.11	Priority 4					N/P	1				
229	Clause 7.1(1)	Priority 4					N/P					N/R
230	Clause 7.2(1)	Priority 4					N/P					N/R
232	Clause 7.4(1)	Priority 4					N/P					N/R
234	Clause 7.6	Priority 2	A									N/R
235	Clause 7.7(1)	Priority 2	A									N/R
236	Clause 7.7(2)	Priority 2	A									N/R
240	Clause 7.7(6)	Priority 4					N/P					N/R
241	Clause 7.7(7)	Priority 4					N/P					N/R
242	Clause 8.1(1)	Priority 4					N/P					N/R
243	Clause 8.1(2)	Priority 4					N/P					N/R
245	Clause 9.1(2)	Priority 4					N/P					N/R
252	Clause 9.3(4)	Priority 4					N/P					N/R
254	Clause 9.4(1)	Priority 4					N/P					N/R
257	Clause 9.5(1)	Priority 2					N/P					N/R
259	Clause 9.6	Priority 4					N/P					N/R
260	Clause 9.7(a), (b) and (d)	Priority 4					N/P					N/R
261	Clause 9.8	Priority 4					N/P					N/R
262	Clause 9.9(1)	Priority 4					N/P					N/R
264	Clause 9.9(4)	Priority 4					N/P					N/R
265	Clause 9.10(1)	Priority 4					N/P					N/R
266	Clause 9.10(2)	Priority 5					N/P					N/R
267	Clause 9.10(3)	Priority 4					N/P					N/R
268	Clause 9.10(4)	Priority 5					N/P					N/R
269	Clause 9.10(6)	Priority 4					N/P					N/R
271	Clause 9.11(2)	Priority 5					N/P					N/R
272	Clause 10.1(1)	Priority 4					N/P					N/R
273	Clause 10.1(2)	Priority 4					N/P					N/R
274	Clause 10.1(3)	Priority 4					N/P					N/R
275	Clause 10.2(1)	Priority 4					N/P					N/R
276	Clause 10.2(2)	Priority 4					N/P					N/R
277	Clause 10.2(3)	Priority 4					N/P					N/R
278	Clause 10.2(4)	Priority 4					N/P					N/R
280	Clause 10.3A	Priority 4		B					2			
281	Clause 10.4	Priority 4					N/P					N/R
282	Clause 10.5	Priority 4					N/P					N/R

No	Obligation reference	Audit Priority	Controls rating					Compliance rating				
			A	B	C	D	N/P	1	2	3	4	N/R
290	Clause 10.9	Priority 5					N/P	1				
291	Clause 10.10(1)	Priority 4					N/P					N/R
292	Clause 10.10(2)	Priority 4					N/P	1				
297	Clause 10.12(2)	Priority 4					N/P					N/R
298	Clause 12.1(1)	Priority 4					N/P	1				
299	Clause 12.1(2)	Priority 4					N/P	1				
300	Clause 12.1(3)	Priority 4					N/P	1				
301	Clause 12.1(4)	Priority 4					N/P	1				
302	Clause 12.2	Priority 4		B				1				
303	Clause 12.3	Priority 4					N/P					N/R
304	Clause 12.4	Priority 4					N/P					N/R
305	Clause 13.1	Priority 4					N/P	1				
306	Clause 12.3	Priority 4					N/P	1				
307	Clause 13.3	Priority 4					N/P	1				
308	Clause 14.1(1)	Priority 4					N/P					N/R
310	Clause 14.2(1)	Priority 4					N/P					N/R
312	Clause 14.3(1)	Priority 4					N/P					N/R
315	Clause 14.7(1)	Priority 4					N/P					N/R
Metering Code												
324	Clause 3.3B	Priority 4					N/P	1				
339	Clause 3.11(3)	Priority 3	A									N/R
371	Clause 4.4(1)	Priority 5					N/P					N/R
372	Clause 4.5(1)	Priority 5					N/P					N/R
373	Clause 4.5(2)	Priority 3	A									N/R
388	Clause 5.4(2)	Priority 4					N/P	1				
401	Clause 5.16	Priority 4					N/P					N/R
402	Clause 5.17(1)	Priority 4					N/P	1				
405	Clause 5.18	Priority 4					N/P	1				
406	Clause 5.19(1)	Priority 5					N/P	1				
407	Clause 5.19(2)	Priority 5					N/P	1				
408	Clause 5.19(3)	Priority 3	A					1				
410	Clause 5.19(6)	Priority 5					N/P	1				
416	Clause 5.21(5)	Priority 4					N/P					N/R
417	Clause 5.21(6)	Priority 4					N/P					N/R
435	Clause 5.27	Priority 4					N/P					N/R
448	Clause 6.1(2)	Priority 4					N/P	1				
451	Clause 7.2(1)	Priority 5					N/P	1				
453	Clause 7.2(4)	Priority 4					N/P					N/R
454	Clause 7.2(5)	Priority 4		B					2			

No	Obligation reference	Audit Priority	Controls rating					Compliance rating				
			A	B	C	D	N/P	1	2	3	4	N/R
455	Clause 7.5	Priority 4					N/P	1				
456	Clause 7.6(1)	Priority 4					N/P	1				
457	Clause 8.1(1)	Priority 5					N/P					N/R
458	Clause 8.1(2)	Priority 5					N/P					N/R
459	Clause 8.1(3)	Priority 5					N/P					N/R
460	Clause 8.1(4)	Priority 4					N/P					N/R
461	Clause 8.3(2)	Priority 5					N/P					N/R
Obligations removed during the audit period												
113	Electricity Industry Act, Section 115(2)	Priority 4					N/P	1				
115	Licence condition 23.2	Priority 4					N/P					N/R
129	Code of Conduct clause 2.1	Priority 4					N/P	1				
176A	Code of Conduct clause 4.17(3)	Priority 4					N/P					N/R

4. Detailed findings and recommendations

This section has been structured in subsections for the relevant Codes and Regulations against which we assessed CleanTech Energy's compliance. The sections are:

- 4.1 Customer Transfer Code
- 4.2 Customer Contract Regulations
- 4.3 Electricity Industry Act
- 4.4 Electricity Licences – Licence Conditions and Obligations
- 4.5 Code of Conduct (for the Supply of electricity to Small Use Customers)
- 4.6 Metering Code
- 4.7 Obligations removed during the audit period.

Each section contains:

- **Assessment of compliance and control adequacy** – the conclusions from our audit procedures and our assessment of CleanTech Energy's compliance with the applicable obligations
- **Findings** – the auditor's understanding of the process and any issues that have been identified during the audit
- **Recommendations** – for improvement or enhancement of the process or control.

The compliance and control adequacy ratings have been summarised below for each sub-section.

Controls adequacy rating						Compliance rating					
A	B	C	D	NP	Total	1	2	3	4	NR	Total
4.1 Customer Transfer Code											
	1			32	33	15	1			17	33
4.2 Customer Contract Regulations											
	3			18	21	16	3			2	21
4.3 Electricity Industry Act											
1				7	8	4	1			3	8
4.4 Electricity Licences – Licence Conditions and Obligations											
1	1			9	11	3	2			6	11
4.5 Code of Conduct											
3	4			111	118	34	3			81	118
4.6 Metering Code											
3	1			23	27	12	1			14	27
4.7 Obligations removed during the audit period											
				4	4	2				2	4
8	10			204	222	86	11			125	222

4.1 Customer Transfer Code

No	Obligation under Condition			Findings
6	A retailer must submit a separate data request for each connection point, unless otherwise agreed. <i>Customer Transfer Code clause 3.2(2)</i>	Priority 4	Controls rating: NP	Compliance rating: 1
7	A retailer must submit a data request electronically and must not submit more than a prescribed number of standing or historical data requests in a business day, unless otherwise agreed. <i>Customer Transfer Code clause 3.4(1)</i>	Priority 4	Controls rating: N/P	Compliance rating: 1
8	A retailer must withdraw a request for historical consumption data if the contestable customer's verifiable consent ceases to apply before the network operator provides the historical consumption data. <i>Customer Transfer Code clause 3.5(3)</i>	Priority 4	Controls rating: N/P	Compliance rating: N/R
9	A retailer must pay any reasonable costs incurred by the network operator for work performed in relation to a request for historical consumption data that has been subsequently withdrawn. <i>Customer Transfer Code clause 3.6(2)</i>	Priority 4	Controls rating: N/P	Compliance rating: N/R
16	A retailer may only use data relating to a contestable customer to provide that customer with a quotation for the supply of electricity by the retailer; or to initiate a transfer of that customer. <i>Customer Transfer Code clause 3.9(1)</i>	Priority 4	Controls rating: N/P	Compliance rating: 1

No	Obligation under Condition	Findings	
17	A retailer must not aggregate a contestable customer's historical consumption data with that of other contestable customers for the purposes of internal business development, if requested not to do so by the customer. <i>Customer Transfer Code clause 3.9(2)</i>	Through discussion with the Regulatory and Compliance Manager and Sales & Account Manager, and consideration of CleanTech Energy's sales processes, we determined that during the audit period: <ul style="list-style-type: none"> CleanTech Energy's sales practices did not involve the aggregation of historical consumption data for the purposes of internal business development. 	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
18	A retailer must not disclose a contestable customer's data to any other person without the verifiable consent of the contestable customer, except in the circumstances defined. <i>Customer Transfer Code clause 3.9(3)</i>	Through discussion with the Regulatory and Compliance Manager and Sales & Account Manager, consideration of CleanTech Energy's sales processes, and consideration of CleanTech Energy's confidentiality and data privacy arrangements, we determined that during the audit period: <ul style="list-style-type: none"> CleanTech Energy maintained appropriate arrangements to prevent customer data from being disclosed to any person not explicitly authorised by the customer, or otherwise legally entitled to obtain the data. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
19	A retailer must keep a copy of the verifiable consent received from a contestable customer for two years. <i>Customer Transfer Code clause 3.9(4)</i>	Through discussion with the Regulatory and Compliance Manager and Sales & Account Manager, and consideration of CleanTech Energy's verifiable consent and sales processes, we determined that: <ul style="list-style-type: none"> For those instances during the audit period where CleanTech Energy had obtained verifiable consent from a contestable customer, its processes provided for the copy of the customer's verifiable consent to be retained indefinitely in its corporate records. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
23	A retailer must submit a separate customer transfer request for each connection point, unless otherwise agreed. <i>Customer Transfer Code clause 4.2(2)</i>	<i>Obligations 23 and 24</i> Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's Customer Transfer & Service Order Process, we determined that during the audit period, CleanTech Energy's processes provided for customer transfer requests to be performed via Western Power's portal, which: <ul style="list-style-type: none"> Only allows for submission of a separate data transfer for each connection point Requires CleanTech Energy to specify the "transfer type" of the customer nomination (to be selected from a drop-down list) in Western Power's web portal as either a new customer or as a reversal of an erroneous transfer. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
24	A retailer's reason for a transfer must be specified in the customer transfer request form as either to transfer a contestable customer to the retailer that submitted the customer transfer request or to reverse an erroneous transfer. <i>Customer Transfer Code clause 4.3</i>		
	Priority 4	Controls rating: N/P	Compliance rating: 1
25	A retailer may only submit a customer transfer request if it has an access contract for the network, unless it is to reverse an erroneous transfer. <i>Customer Transfer Code clause 4.4(1)</i>	During the audit period, CleanTech Energy maintained an electricity transfer access contract with Western Power.	
	Priority 4	Controls rating: N/P	Compliance rating: 1

No	Obligation under Condition	Findings	
26	A retailer that submits a customer transfer request to reverse an erroneous transfer must ensure the transfer was made in error and, if it is an incoming retailer, confirm the identity of the previous retailer. <i>Customer Transfer Code clause 4.4(2)</i>	The Regulatory and Compliance Manager confirmed that during the audit period: <ul style="list-style-type: none"> There were no instances where CleanTech Energy was required to reverse an erroneous transfer. 	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
27	A retailer must submit a customer transfer request electronically and must not submit more than a prescribed number of customer transfer requests in a business day or with the same nominated transfer date, unless otherwise agreed. <i>Customer Transfer Code clause 4.5(1)</i>	Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's Customer Transfer & Service Order Process, we determined that during the audit period: <ul style="list-style-type: none"> CleanTech Energy had processes in place to submit no more than 20 customer transfer requests electronically via the Western Power portal in a business day or with the same nominated transfer date, unless otherwise agreed. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
28	A retailer must withdraw a customer transfer request if the contestable customer's verifiable consent ceases to apply before the transfer occurs. <i>Customer Transfer Code clause 4.6(3)</i>	The Regulatory and Compliance Manager confirmed that during the audit period: <ul style="list-style-type: none"> There were no instances where CleanTech Energy was required to withdraw a customer transfer request upon the customer's verifiable consent ceasing to apply. 	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
29	A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer. <i>Customer Transfer Code clause 4.7</i>	Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's Customer Transfer & Service Order Process, we determined that, for those instances during the audit period where CleanTech Energy had performed a customer transfer request, CleanTech Energy's processes provided for: <ul style="list-style-type: none"> A transfer date to be nominated in a customer transfer request in accordance with the specified timeframes, being at least 3 business days (and longer for non-metropolitan connections points or where the meter requires reading or change) and no more than 50 business days after the date the transfer request is submitted. The Regulatory and Compliance Manager confirmed that during the audit period, there were no instances where CleanTech Energy was required to reverse an erroneous transfer.	
	Priority 4	Controls rating: N/P	Compliance rating: 1
30	A retailer must pay any reasonable costs incurred by a network operator for providing and/or installing a meter if a customer transfer request is withdrawn. <i>Customer Transfer Code clause 4.8(2)</i>	The Regulatory and Compliance Manager confirmed that during the audit period: <ul style="list-style-type: none"> CleanTech Energy was not required to reimburse any costs incurred by Western Power for work performed in relation to a customer transfer request that has been subsequently withdrawn. 	
	Priority 4	Controls rating: N/P	Compliance rating: N/R

No	Obligation under Condition	Findings	
34	A network operator and retailer must agree to a revised nominated transfer date in certain circumstances. <i>Customer Transfer Code clause 4.9(6)</i>	The Regulatory and Compliance Manager confirmed that during the audit period: <ul style="list-style-type: none"> CleanTech Energy was not required to nominate a revised transfer date. 	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
37A	If a current retailer receives a notice under clause 4.10(1)(a) or 4.10(2)(c) in circumstances where clause 4.12(1)(a)(ii) applies, then the current retailer must promptly forward the notice to the other person referred to in clause 4.12(1)(a)(ii). <i>Customer Transfer Code clause 4.10(4)</i>	The Regulatory and Compliance Manager confirmed that during the audit period: <ul style="list-style-type: none"> There were no arrangements in place that involved another party to the contract to supply electricity. Therefore, there were no instances requiring CleanTech Energy to forward a notice. 	
	Priority 4	Controls rating: NP	Compliance rating: N/R
39	A network operator and the retailer must take certain action if the contestable customer's meter is not read on the nominated transfer date. <i>Customer Transfer Code clause 4.11(3)</i>	The Regulatory and Compliance Manager confirmed that during the audit period: <ul style="list-style-type: none"> There were no instances where a new customer's meter was not read on the nominated transfer date, requiring a new transfer date to be agreed to. 	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
40	The parties to an access contract must negotiate in good faith any necessary amendments to the access contract arising from certain circumstances. <i>Customer Transfer Code clause 4.12(3)</i>	The Regulatory and Compliance Manager confirmed that during the audit period: <ul style="list-style-type: none"> CleanTech Energy and Western Power did not seek to make any amendments to relevant access contracts to accommodate a transfer request. 	
	Priority 5	Controls rating: N/P	Compliance rating: N/R
43	In the case of a transfer to reverse an erroneous transfer, a network operator and all affected retailers (and, if applicable, AEMO) must act in good faith to ensure that the rights and obligations of the affected contestable customer are as they would have been had the erroneous transfer not occurred. <i>Customer Transfer Code clause 4.15</i>	The Regulatory and Compliance Manager confirmed that during the audit period: <ul style="list-style-type: none"> There were no instances where CleanTech Energy was required to reverse an erroneous transfer. 	
	Priority 5	Controls rating: N/P	Compliance rating: N/R

No	Obligation under Condition	Findings		
44	<p>A verifiable consent given by a contestable customer in relation to the lodgement of a customer transfer request must be retained by the incoming retailer for two years, except in the case of a customer transfer request to reverse an erroneous transfer.</p> <p><i>Customer Transfer Code clause 4.16</i></p>	<p>Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's Customer Transfer & Service Order and Verifiable Consent processes, we determined that, for those instances during the audit period where CleanTech Energy had obtained the customer's verifiable consent in relation to the lodgement of customer transfers, CleanTech Energy's processes provided for a copy of the customer's verifiable consent for historical data and standing data to be stored:</p> <ul style="list-style-type: none"> • In CleanTech Energy's corporate records specific to each Customers' account • For a minimum of 2 years after the date the verifiable consent was obtained from the customer. <p>The Regulatory and Compliance Manager confirmed that during the audit period, there were no instances where CleanTech Energy was required to reverse an erroneous transfer.</p>		
45	<p>A previous retailer must not bill a contestable customer for charges incurred after the transfer time, except in the case of an erroneous transfer.</p> <p><i>Customer Transfer Code Clause 4.17</i></p>	<p>Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's Customer Transfer & Service Order Process, we determined that:</p> <ul style="list-style-type: none"> • For those instances during the audit period where customers had transferred from CleanTech Energy to another retailer, CleanTech Energy's process required it to not bill the customer for charges incurred after the transfer time • There were no instances of erroneous transfer during the audit period. 		
48A	<p>All notices must be in writing and delivered as described in subclauses 6.1(a)-(c).</p> <p><i>Customer Transfer Code clause 6.1</i></p>	<p>Through discussion with the Administration Facilitator and consideration of CleanTech Energy's Customer Transfer & Service Order Process, we determined that:</p> <ul style="list-style-type: none"> • The communication rules set out the methods (including delivery of notices by post, facsimile or email to the nominated address or number) and protocols approved for use by Western Power and CleanTech Energy to exchange or provide information and data as required under the Code • During the audit period, CleanTech Energy's processes provided for: <ul style="list-style-type: none"> ○ Compliance with the rules ○ Network transactions to be communicated and processed via: <ul style="list-style-type: none"> ▪ Western Power's Web Portal, which allows CleanTech Energy to submit and monitor transaction requests ▪ Dedicated email addresses for the CleanTech Energy and Western Power contact points (notices were not delivered via facsimile or post during the audit period). 		
	Priority 4	Controls rating: N/P	Compliance rating: 1	

No	Obligation under Condition	Findings	
49	A licensee's notice in relation to a data request or customer transfer request must identify the connection point to which it relates. <i>Customer Transfer Code clause 6.2</i>	Through discussion with the Administration Facilitator and consideration of CleanTech Energy's Customer Transfer & Service Order Process, we determined that for those instances during the audit period where CleanTech Energy had provided notice to Western Power, CleanTech Energy's process provided for customer transfer requests and data requests to identify the relevant exit point NMI number and site address.	
	Priority 4	Controls rating: N/P	Compliance rating: 1
52	A retailer must notify its contact details to a network operator within three business days of a request. <i>Customer Transfer Code clause 6.4(1)</i>	The Regulatory and Compliance Manager confirmed that during the audit period, Western Power did not make a request for CleanTech Energy to notify its contact details.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
53	A retailer must notify the network operator of any change in its contact details at least three business days before the change takes effect. <i>Customer Transfer Code clause 6.4(2)</i>	We sighted evidence of CleanTech Energy's notification of its change of address to Western Power, however the notification was two business days after the change of address took effect, which does not comply with Clause 6.4(2). Since that time, CleanTech Energy employed a Regulatory & Compliance Manager and has developed a compliance register to help recognise and manage all of its licence obligations.	
	Priority 4	Controls rating: B	Compliance rating: 2
54	A network operator or a retailer must send required electronic communications to the applicable electronic communication address, in accordance with the communication rules. <i>Customer Transfer Code clause 6.6</i>	Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's Customer Transfer & Service Order Process, we determined that during the audit period, CleanTech Energy used:	
	Priority 4	Controls rating: N/P	Compliance rating: 1
55	For a dispute in respect of a matter under or in connection with the Electricity Industry Customer Transfer Code, any disputing party must meet within five business days of a request from another disputing party and attempt to resolve the dispute by negotiations in good faith. <i>Customer Transfer Code clause 7.1(1)</i>	<i>Obligations 55 to 59</i> The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy did not enter into a dispute in connection with the Electricity Industry Customer Transfer Code.	
	Priority 5	Controls rating: N/P	Compliance rating: N/R
56	If the negotiations in 7.1(1) of the Electricity Industry Customer Transfer Code do not resolve the dispute within 10 days after the first meeting, the dispute must be referred to the senior executive officer of each disputing party who must attempt to resolve the dispute by negotiations in good faith. <i>Customer Transfer Code clause 7.1(2)</i>		
	Priority 5	Controls rating: N/P	Compliance rating: N/R

No	Obligation under Condition	Findings			
57	<p>If the dispute is resolved, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.</p> <p><i>Customer Transfer Code clause 7.1(3)</i></p>		Priority 4	Controls rating: N/P	Compliance rating: N/R
58	<p>A disputing party that refers a dispute to the arbitrator must provide the arbitrator with prescribed details of the nature of the dispute.</p> <p><i>Customer Transfer Code clause 7.2(4)</i></p>		Priority 5	Controls rating: N/P	Compliance rating: N/R
59	<p>A disputing party must at all times conduct itself in a manner that is directed towards achieving the objectives in clause 7.3(1) of the Electricity Industry Customer Transfer Code.</p> <p><i>Customer Transfer Code clause 7.3(2)</i></p>		Priority 5	Controls rating: N/P	Compliance rating: N/R

4.2 Electricity Industry (Customer Contracts) Regulations

No	Obligation under Condition			Findings
79	A non-standard contract must be in a format that is easy to read and expressed in clear, simple and concise language. <i>Customer Contracts Regulations regulation 5</i>			Through examination of CleanTech Energy's Non-Standard Electricity Supply Contract, which is comprised of the Cleantech Energy Small-Use Customer Pack, Electricity Supply Agreement and attached Commercial Terms and Conditions (non-standard contract for Small-Use customers), we determined that the contract: <ul style="list-style-type: none"> Is presented in clear, simple and concise language Includes a list of definitions to provide further interpretation on the terms used.
	Priority 4	Controls rating: N/P	Compliance rating: 1	
80	A non-standard contract must specify when it comes into effect and the period for which it has effect. <i>Customer Contracts Regulations regulation 6</i>			Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract outlines the supply commencement date and the termination date.
	Priority 4	Controls rating: N/P	Compliance rating: 1	
81	A non-standard contract must specify certain information about the retailer. <i>Customer Contracts Regulations regulation 7</i>			Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined the terms specify all the information required by Regulation 7 of the Customer Contracts Regulations.
	Priority 4	Controls rating: N/P	Compliance rating: 1	
82	A non-standard contract must give an exact description of the goods and services that the retailer will provide under the contract <i>Customer Contracts Regulations regulation 8</i>			Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract provides for CleanTech Energy to supply the customer with electricity to the <i>NMI</i> , <i>Meter</i> number, and <i>Premises</i> address listed in the contract's <i>Customer Schedule</i> .
	Priority 4	Controls rating: N/P	Compliance rating: 1	
83	A non-standard contract must require the customer to pay for electricity supplied under the contract. <i>Customer Contracts Regulations regulation 9</i>			Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that: <ul style="list-style-type: none"> CleanTech Energy requires the customer to pay for the electricity supplied to the meter at the supply address along with any other fees payable for services provided by CleanTech Energy. The document outlines the "on peak" and "off peak" price (per kwh), the timeframe for payment, how electricity is calculated and additional fees and charges applicable.
	Priority 4	Controls rating: N/P	Compliance rating: 1	
84	A non-standard contract must prohibit the customer from tampering with, or bypassing, network equipment or allowing any other person to do so. <i>Customer Contracts Regulations regulation 10</i>			Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract prohibits the customer from tampering with, bypassing, circumventing or otherwise interfering with the <i>Electricity Supply Equipment</i> , or allowing anyone else to do so.
	Priority 4	Controls rating: N/P	Compliance rating: 1	

No	Obligation under Condition	Findings	
85	A non-standard contract must describe the circumstances under which a retailer has the right to disconnect supply and is required to reconnect supply. <i>Customer Contracts Regulations regulation 11</i>	Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract in place during the audit period: <ul style="list-style-type: none"> Described the circumstances where CleanTech Energy has the right to disconnect the supply of electricity Did not describe the circumstances where CleanTech Energy is required to reconnect the customer. To correct this matter, CleanTech Energy: <ul style="list-style-type: none"> Has now revised the contract to include an appropriate description in the attached Commercial Terms and Conditions Stated its intention to use the revised contract for new customers and to notify existing customers of the revision. <p>Recommendation 1/2020 <i>CleanTech Energy fulfil its intention to use the revised contract for new customers and to notify existing customers of the revision.</i></p>	
	Priority 4	Controls rating: B	Compliance rating: 2
86	A non-standard contract must require the retailer to deal with security deposits and the payment of interest in the manner that is specified. <i>Customer Contracts Regulations regulation 12</i>	Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract outlines the manner in which: <ul style="list-style-type: none"> A security deposit is kept and identified in the accounting records The payment of accrued interest is made to the customer. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
87	A non-standard contract must describe the retailer's obligations in relation to the provision of prices and tariff information. <i>Customer Contracts Regulations regulation 13</i>	Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract sets out CleanTech Energy's obligation to notify the customer of any alteration of electricity charges with 10 days written notice and by stating any such alteration on the next bill.	
	Priority 4	Controls rating: N/P	Compliance rating: 1
88	A non-standard contract must describe the procedures to be followed by the retailer in relation to the preparation, issue and review of customer bills. <i>Customer Contracts Regulations regulation 14</i>	Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract outlines the procedure by which CleanTech Energy prepares, issues and reviews customer bills.	
	Priority 4	Controls rating: N/P	Compliance rating: 1
89	A non-standard contract must describe the matters relating to the termination of the contract that are specified in the regulation. <i>Customer Contracts Regulations regulation 15</i>	Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract outlines the required information relating to the termination of the contract and the subsequent events upon termination.	
	Priority 4	Controls rating: N/P	Compliance rating: 1

No	Obligation under Condition	Findings	
90	<p>A non-standard contract must inform the customer that the provisions of the contract may be amended without the customer's consent and describe the process for amending the contract, including requirements for approval and the way in which the amendment will be published. The non-standard contract must require the retailer to notify the customer of any amendment to the contract.</p> <p><i>Customer Contracts Regulations regulations 16 and 34</i></p>	<p>Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract in place during the audit period did not include the following requirements:</p> <ul style="list-style-type: none"> • CleanTech Energy's right to amend the terms or conditions of the non-standard form contract without the customer's consent • A description of the process for amending the contract • The requirement for CleanTech Energy to notify the customer of any amendment to the contract <p>To correct this matter, CleanTech Energy:</p> <ul style="list-style-type: none"> • Has now revised the contract to include the required information in the attached Commercial Terms and Conditions • Stated its intention to use the revised contract for new customers and to notify existing customers of the revision. <p>Refer to Recommendation 1/2020</p>	
	Priority 4	Controls rating: B	Compliance rating: 2
91	<p>A non-standard contract must specify the assignment of rights and obligations, including assignment without the customer's consent.</p> <p><i>Customer Contracts Regulations regulation 17</i></p>	<p>Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract outlines CleanTech Energy's assigned rights and obligations, including assignment without the customer's consent.</p>	
	Priority 4	Controls rating: N/P	Compliance rating: 1
92	<p>A non-standard contract must describe the procedures that must be followed by the retailer in responding to a complaint made by a customer.</p> <p><i>Customer Contracts Regulations regulation 18</i></p>	<p>Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract describes CleanTech Energy's complaints handling processes and the related escalation processes available to the customer, should the customer be dissatisfied with Cleantech Energy's first response.</p>	
	Priority 4	Controls rating: N/P	Compliance rating: 1
93	<p>A non-standard contract must specify the process that must be taken by the retailer to ensure information held by the retailer is treated confidentially.</p> <p><i>Customer Contracts Regulations regulation 19</i></p>	<p>Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract provides for:</p> <ul style="list-style-type: none"> • The management of customer's data, which will be treated confidentially and in accordance with the Privacy Act 1988 (Cth) • CleanTech to otherwise comply with all relevant privacy legislation in relation to personal information. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
94	<p>A non-standard contract must specify the governing legislation, the effect of an invalid or unenforceable provision, the way in which notice may be given and the use of electronic communication by the retailer.</p> <p><i>Customer Contracts Regulations regulation 20</i></p>	<p>Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract details:</p> <ul style="list-style-type: none"> • Western Australia as the governing jurisdiction to the agreement • The effect of invalid terms on the remainder of the agreement • CleanTech Energy's right to use electronic communication, with customer consent, to provide information to the customer. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1

No	Obligation under Condition	Findings	
95	A non-standard contract must not include a provision that excludes, restricts or modifies the Code of Conduct for the Supply of Electricity to Small Use Customers unless it is authorised by the Code. <i>Customer Contracts Regulations regulation 21</i>	Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that there is no provision in the contract that excludes, restricts or modifies the Code of Conduct for the Supply of Electricity to Small Use Customers.	
	Priority 4	Controls rating: N/P	Compliance rating: 1
96	A non-standard contract must include details about the cooling off period specified in the regulation. <i>Customer Contracts Regulations regulation 32</i>	Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract provided for the following details about the cooling off period: <ul style="list-style-type: none"> • The duration of the cooling-off period (10 days) • Customer's rights during this period • Any associated fees during the period • Circumstances where CleanTech Energy would supply electricity to the customer during the cooling off period. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
97	A non-standard contract must allow the customer to terminate the contract at any time with no less than 5 days' notice. <i>Customer Contracts Regulations regulation 33(2)</i>	Regulation 33(2) provides an exemption for non-standard contracts which are <i>fixed term</i> contracts. The Regulatory Compliance Manager confirmed the CleanTech Energy only entered into fixed term contracts during the audit period.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
98	A non-standard contract that is a fixed contract must describe the matters relating to the termination of the contract specified in the regulation. <i>Customer Contracts Regulations regulation 33(2)</i>	Regulation 33(3) requires a fixed term contract to <i>authorise the customer to terminate the contract at any time by giving notice to the retailer not less than 20 days before the day on which the customer wants the contract to end.</i> Through examination of CleanTech Energy's non-standard contract for Small Use Customers, we determined that the contract does not provide for the customer to terminate the contract in accordance with the requirements of Regulation 33(3). To correct this matter, CleanTech Energy: <ul style="list-style-type: none"> • Has now revised the contract to include the required information in the attached Commercial Terms and Conditions • Stated its intention to use the revised contract for new customers and to notify existing customers of the revision. 	
	Priority 4	Controls rating: 2	Compliance rating: 1 Refer to Recommendation 1/2020
100	If a licensee becomes aware of a customer taking a supply of electricity that is deemed to be supplied under the licensee's standard form contract, the licensee must notify the customer within 5 days after becoming aware of it and provide specified information. <i>Customer Contracts Regulations regulation 38</i>	The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where a customer had been deemed to be supplied under the standard form contract (i.e. for consumption not linked to any customer account).	
	Priority 4	Controls rating: N/P	Compliance rating: N/R

4.3 Electricity Industry Act – Licence Conditions and Obligations

No	Obligation under Condition	Findings		
101	A licensee must provide the ERA with a performance audit conducted by an independent expert acceptable to the ERA, not less than once every 24 months. <i>Electricity Industry Act Section 13(1)</i>	The previous performance audit for CleanTech Energy's Licence was conducted by Geographe Environmental Services in 2017, with a final report submitted to the ERA in December 2017. With the ERA's approval, Assurance Advisory Group (AAG) was appointed to undertake the 2020 Performance Audit for the period 1 September 2017 to 31 August 2020.		
	Priority 4	Controls rating: N/P	Compliance rating: 1	
105	A licensee must pay the prescribed licence fees to the ERA within one month after the day of grant or renewal of its licence and within one month after each anniversary of that day over the term of the licence according to clauses 6, 7 and 8 of the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i> . <i>Electricity Industry Act Section 17(1); ERA (Licensing Funding) Regulations 2014</i>	By examining records of CleanTech Energy's payment of the 2017, 2018 and 2019 licence fees and all standing data charges payable during the audit period, we determined that: <ul style="list-style-type: none"> For the 2018 and 2019 licence fees, payment was made within the required one-month period (i.e. by 18 September each year) Payment of the 2017 licence fee was made after the due date, in breach of the Act All standing data charges were paid on time, with the exception of the December 2018 charges. CleanTech Energy reported these breaches in its annual compliance reports. From early 2019, a compliance diary has been maintained to assist with adherence to the licence fee and standing data charges payment timeframe required by the Act and Regulations, respectively. This audit makes no further recommendation in relation to this matter.		
	Priority 2	Controls rating: A	Compliance rating: 2	
106	A licensee must take reasonable steps to minimise the extent, or duration, of any interruption, suspension or restriction of the supply of electricity due to an accident, emergency, potential danger or other unavoidable cause. <i>Electricity Industry Act Section 31(3)</i>	Through discussion with the Regulatory & Compliance Manager, we observed that CleanTech Energy: <ul style="list-style-type: none"> As the electricity retailer, relies on Western Power (the network operator) to minimise the extent or duration of any interruption, suspension or restriction of the supply of electricity Assists Western Power in notifying the customer of any planned outages, if Western Power has not communicated directly with the customer. 		
	Priority 5	Controls rating: N/P	Compliance rating: 1	
107	A licensee must pay the costs of taking an interest in land or an easement over land. <i>Electricity Industry Act Section 41(6)</i>	The Regulatory & Compliance Manager confirmed that CleanTech Energy had not taken an interest in land or an easement over land applicable to the Licence during the audit period.		
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
108	A retail or integrated regional licensee must not supply electricity to a small use customer otherwise than under a standard form contract or a non-standard form contract that complies with the Act. <i>Electricity Industry Act section 54(1)</i>	The Regulatory & Compliance Manager confirmed that during the audit period: <ul style="list-style-type: none"> CleanTech Energy had only supplied electricity to its Small Use Customers on a non-standard contract Electricity is deemed to have been supplied to the customers under the standard form contract for consumption of electricity not linked to any customer account (i.e. Occupier Accounts). 		
	Priority 4	Controls rating: N/P	Compliance rating: 1	

No	Obligation under Condition	Findings	
109	A licensee must comply with any direction by the ERA to amend the standard form contract and do so within the period specified. <i>Electricity Industry Act section 54 (2)</i>	The Regulatory & Compliance Manager confirmed that CleanTech Energy has not been directed by the ERA to amend its standard form contract during the audit period.	
	Priority 4		
110	If a designation under section 71(1) of the Electricity Industry Act is in force, a licensee must perform the functions of a retailer of last resort and must carry out the supplier of last resort plan if it comes into operation under section 70 of the Electricity Industry Act. <i>Electricity Industry Act section 41(6)</i>	The Regulatory & Compliance Manager confirmed that CleanTech Energy had not been nominated by the ERA to perform the function of a retailer of last resort during the audit period.	
	Priority 4		
111	A retail, distribution or integrated regional licensee must not supply electricity to small use customers unless the licensee is a member of an approved scheme and is bound by and compliant with any decision or direction of the electricity ombudsman under the approved scheme. <i>Electricity Industry Act section 101</i>	Through discussion with the Regulatory & Compliance Manager and examination of the list of members of the Energy and Water Ombudsman Scheme as at 30 June 2019, we determined that throughout the audit period, CleanTech Energy was a member of the approved Energy and Water Ombudsman Scheme and did not supply electricity to customers contrary to the obligations of that scheme in relation to customer complaints handling. During the audit period, CleanTech Energy did not receive any complaints directed through the Energy and Water Ombudsman, or any specific direction from the Energy and Water Ombudsman.	
	Priority 4		

4.4 Electricity Licences – Licence Conditions and Obligations

No	Obligation under Condition			Findings
114	A licensee must ensure that an electricity marketing agent of the licensee complies with the Code of Conduct for the Supply of Electricity to Small Use Customers 2018. <i>Licence Condition 6.3.1</i>			Through discussion with the Regulatory and Compliance Manager, Commercial Advisor – Wholesale Market and Sales & Account Manager, and consideration of CleanTech Energy’s customer management arrangements, we determined that during the audit period: <ul style="list-style-type: none"> CleanTech Energy had not engaged any third-party electricity marketing agents.
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
116	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. <i>Licence Condition 6.4.2</i>			<i>Obligations 116 to 118</i> Through examination of ERA website and confirmation with the Regulatory and Compliance Manager, we determined that: <ul style="list-style-type: none"> CleanTech Energy submitted its Standard Form Contract to the ERA prior to commencing the supply of electricity to Small Use Customers The Standard Form Contract was published on the ERA website on 10 May 2018 CleanTech Energy was not subsequently directed by the ERA to review its standard form contract during the audit period CleanTech Energy has not amended its standard form contract during the audit period.
	Priority 5	Controls rating: N/P	Compliance rating: N/R	
117	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. <i>Licence Condition 6.4.3</i>			
	Priority 5	Controls rating: N/P	Compliance rating: N/R	
118	A licensee can only amend the standard form contract with the ERA’s approval. <i>Licence Condition 6.5.1</i>			
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
119	A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board Standards or equivalent International Accounting Standards. <i>Licence condition 4.3.1</i>			CleanTech Energy prepares special purpose financial statements for financial years ending 30 June. CleanTech Energy’s Directors have understood that the financial statements have been prepared in accordance with relevant requirements of the Australian Accounting Standards Board Standards (the Standards). Our examination of the special purpose financial statements for the financial years ending 30 June 2018 and 2019 concluded that the financial statements do not include sufficient information to demonstrate compliance with the Standards. In particular, Note 1 <i>Basis of preparation</i> to the Financial Statements state that the financial statements “...do not comply with any Australian Accounting Standards unless otherwise stated”, for which no exceptions are stated. Clarification is required on how CleanTech Energy’s financial statements are to be modified to demonstrate compliance with the requirement of Licence condition 4.3.1. for accounting records to be maintained in accordance with the Standards. Recommendation 2/2020 <i>CleanTech Energy reconsider its approach for preparing financial statements that comply with the requirement to maintain accounting records in accordance with the Standards.</i>
	Priority 3	Controls rating: B	Compliance rating: 2	

No	Obligation under Condition	Findings	
120	A licensee must comply with any individual performance standards prescribed by the ERA. <i>Licence condition 5.2.4</i>	The Regulatory & Compliance Manager confirmed that for the period 1 September 2017 to 31 August 2020, CleanTech Energy was not prescribed individual performance standards by the ERA.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
121	A licensee must comply, and require its auditor to comply, with the ERA's standard audit guidelines for a performance audit. <i>Licence condition 5.3.2</i>	The 2017 performance audit (conducted during this audit period) complied with the 2014 version of the ERA's Audit Guidelines. CleanTech Energy has instructed AAG to comply with the March 2019 issue of the ERA's Audit and Review Guidelines: Electricity and Gas Licences. The approved 2020 performance audit plan makes specific reference to those Guidelines.	
	Priority 4	Controls rating: N/P	Compliance rating: 1
123	In the manner prescribed, a licensee must notify the ERA, if it is under external administration or if there is a significant change in the circumstances that the licence was granted which may affect the licensee's ability to meet its obligations. <i>Licence condition 4.4.1</i>	The Regulatory & Compliance Manager confirmed that during the period 1 September 2017 to 31 August 2020, CleanTech Energy was not under external administration and there were no significant changes affecting CleanTech Energy's ability to meet its obligations.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
124	A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act. <i>Licence condition 4.5.1</i>	Through discussion with the Regulatory & Compliance Manager and examination of CleanTech Energy's documents and records, we determined that CleanTech Energy has implemented a centrally coordinated process to respond to the ERA's information requirements in connection with CleanTech Energy's functions under the Electricity Industry Act. We observed that: <ul style="list-style-type: none"> In accordance with its obligation to submit annual compliance reports to the ERA by 31 August each year, CleanTech Energy submitted the 2017/18, 2018/19 and 2019/20 compliance reports by the due date of 31 August In relation to its obligation to submit data to enable the ERA to calculate standing charges, CleanTech Energy did not submit the June 2018 data in the timeframe specified by the ERA The Regulatory & Compliance Manager was appointed in February 2019 and has since taken up responsibility for collating and validating information to be submitted to the ERA Known due dates for annual compliance reports and data requests are now recorded on calendar reminders for monitoring by the Regulatory & Compliance Manager and General Manager. 	
	Priority 2	Controls rating: A	Compliance rating: 2
125	A licensee must publish any information as directed by the ERA to publish, within the timeframes specified. <i>Licence condition 3.8.1 and 3.8.2</i>	Through discussion with the Regulatory & Compliance Manager and examination of CleanTech Energy's records in relation to publication of datasheets in 2018, 2019 and 2020, we determined that CleanTech Energy published requested datasheets by the due date.	
	Priority 4	Controls rating: N/P	Compliance rating: 1

No	Obligation under Condition			Findings
126	All notices must be in writing, unless otherwise specified. <i>Licence condition 3.7.1</i>			<p>Through discussion with the Regulatory & Compliance Manager and examination of relevant communications, we determined that during the audit period, CleanTech Energy:</p> <ul style="list-style-type: none"> • Had processes in place to prepare all notices and correspondence with the ERA with respect to CleanTech Energy's Licence obligations in writing • Maintained records within its corporate network for all formal communications with the ERA.
	Priority 4	Controls rating: N/P	Compliance rating: 1	

4.5 Code of Conduct – Licence Conditions and Obligations

No	Obligation under Condition	Findings		
130	A retailer or electricity marketing agent must ensure that standard form contracts, which are not unsolicited consumer agreements, are entered into according to the manner set out, and the contract is provided as specified, in clause 2.2(1). <i>Clause 2.2(1)</i>	<p><i>Obligations 130 and 131</i></p> <p>The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy had not entered into any standard form contracts with customers.</p>		
	Priority 4			
131	Subject to subclause 2.2(3), the retailer or electricity marketing agent must give to the customer the specified information in subclause 2.2(2) no later than on, or with, the customer's first bill. <i>Clause 2.2(2)</i>			
	Priority 4			
132	A retailer or electricity marketing agent must ensure that nonstandard contracts, which are not unsolicited consumer agreements, are entered into according to the manner set out, and the contract is provided as specified, in clause 2.3(1). <i>Clause 2.3(1)</i>	<p>Through discussion with the Regulatory and Compliance Manager and Sales & Account Manager, consideration of CleanTech Energy's customer sign up process, and examination of sample verifiable consent forms, we determined that during the audit period:</p> <ul style="list-style-type: none"> • CleanTech Energy's processes provided for: <ul style="list-style-type: none"> ○ The customer's verifiable consent to be obtained prior to entering into the contract ○ The contract to be provided to the customer at the time it is entered into, or within 5 business days if the contract was entered to over the phone • CleanTech Energy had not engaged any third-party electricity marketing agents. 		
	Priority 4			
133	A retailer or electricity marketing agent must ensure that the information specified in subclause 2.3(2) is provided to the customer before entering into a non-standard contract. <i>Clause 2.3(2)</i>	<p>Through discussion with the Regulatory and Compliance Manager and Sales & Account Manager, and examination of CleanTech Energy's Small Use Customer Pack provided to new customers, we determined that the following information is made readily available to the customers:</p> <ul style="list-style-type: none"> • Details on how the contract may be rescinded during the cooling off period • How the customer can obtain a copy of the Code plus details on relevant fees, charges and tariffs • The scope of the Code and the requirement for CleanTech Energy to comply with the Code • Assistance available when experiencing payment difficulties • Western Power's 24-hour contact details for electricity emergencies, faults and leaks • How customers are able to make an enquiry or complaint • Reference to general guidance on the safe use of electricity. 		
	Priority 4			

No	Obligation under Condition	Findings	
135	Subject to subclause 2.3(3), a retailer or electricity marketing agent must obtain the customer's verifiable consent that the specified information in subclause 2.3(2) and 2.3(4), as applicable, has been provided. <i>Clause 2.3(5)</i>	Through discussion with the Regulatory and Compliance Manager and Sales & Account Manager, consideration of CleanTech Energy's customer sign up process, we determined that during the audit period, CleanTech Energy's processes provided for: <ul style="list-style-type: none"> • Prior to executing the contract via an Electricity Supply Agreement, CleanTech Energy to obtain the customer's consent that the information required by subclause 2.3(2) and 2.3(4) had been provided • A copy of the consent to be retained in CleanTech Energy's corporate records specific to each Customers' account. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
137	A retailer or electricity marketing agent must provide contact details, including a telephone number, to a customer and ensure that the customer is able to contact the retailer or electricity marketing agent during normal business hours for the purposes of enquiries, verifications and complaints. <i>Clause 2.4(2)</i>	Through discussion with the Regulatory and Compliance Manager and Sales & Account Manager, and consideration of CleanTech Energy's customer sign up process, we determined that during the audit period, CleanTech Energy's processes provided for: <ul style="list-style-type: none"> • Its contact details to be provided to all customers as part of the Small Use Customer Pack, which is also available on CleanTech Energy's website, and on each invoice issued to all customers on a monthly basis • Its contact details to include its telephone number • Its office and staff to be available for contact during normal business hours for the purposes of enquiries, verifications and complaints. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
138	A retailer or electricity marketing agent must, on request, provide a customer with the information specified in subclause 2.5(1). <i>Clause 2.5(1)</i>	Through discussion with the Regulatory and Compliance Manager and Sales & Account Manager, and consideration of CleanTech Energy's customer sign up and customer relationship management processes, we determined that during the audit period: <ul style="list-style-type: none"> • For those instances where a customer requested a form of identification, CleanTech Energy's processes provided for its Sales staff to provide their official marketing identification number • A customer had not requested details of the complaints telephone number of ombudsman's telephone number • CleanTech Energy had not engaged any third-party electricity marketing agents. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
139	A retailer or electricity marketing agent who meets with a customer face to face must: <ul style="list-style-type: none"> • wear a clearly visible and legible identity card showing the information specified in subclause 2.5(2)(a); and • provide the written information specified in subclause 2.5(2)(b) as soon as practicable following a request by the customer. <i>Clause 2.5(2)</i>	Through discussion with the Regulatory and Compliance Manager and Sales & Account Manager, we determined that during the audit period: <ul style="list-style-type: none"> • CleanTech Energy's processes provided for its Sales staff to wear an official identification card at any time they meet with a customer • Those identification cards contained the staff member's first name, photo, marketing identification number and reference to CleanTech Energy as the retailer • A customer had not requested written information specified in subclause 2.5(2)(b). 	
	Priority 4	Controls rating: N/P	Compliance rating: 1

No	Obligation under Condition	Findings	
140	A retailer or electricity marketing agent who visits a person's premises for the purposes of marketing must comply with any clearly visible signs indicating that canvassing is not permitted at the premises, or no advertising is to be left at the premises. <i>Clause 2.6</i>	Through discussion with the Regulatory and Compliance Manager and Sales & Account Manager, we determined that during the audit period: <ul style="list-style-type: none"> CleanTech Energy's Sales staff were appropriately trained to observe and comply with any notification or signage at a person's premises indicating that canvassing is not permitted at the premises, or no advertising is to be left at the premises. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
141	An electricity marketing agent must keep a record of complaints from customers or persons who are contacted by, or on behalf of, the electricity marketing agent for the purposes of marketing; and provide the electricity ombudsman with all of the information that it has relating to a complaint, within 28 days of receiving a request for that information. <i>Clause 2.9</i>	<i>Obligations 141 and 142</i> Through discussion with the Regulatory and Compliance Manager, Commercial Advisor – Wholesale Market and Sales & Account Manager, and consideration of CleanTech Energy's customer management arrangements, we determined that during the audit period: <ul style="list-style-type: none"> CleanTech Energy had not engaged any third-party electricity marketing agents. 	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
142	An electricity marketing agent must keep a record, or other information, required under the Code for at least 2 years after the last time that a customer or person was contacted by, or on behalf of, the electricity marketing agent, or after receipt of the last contact from, or on behalf of, the electricity marketing agent, whichever is later. <i>Clause 2.10</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
Connection			
143	If a retailer agrees to sell electricity to a customer or arrange for the connection of the customer's supply address, the retailer must forward the customer's request for the connection to the relevant distributor. <i>Clause 3.1(1)</i>	<i>Obligations 143 and 144</i> Through discussion with the Regulatory and Compliance Manager, Sales & Account Manager and Administration Facilitator, and consideration of CleanTech Energy's Customer Transfer & Service Order Process, we determined that during the audit period, CleanTech Energy's processes provided for: <ul style="list-style-type: none"> All requests for connection to be forwarded to Western Power via Western Power's web portal after all required tasks have been completed, including the formal acceptance of the contract by both parties Requests for connection to be submitted via Western Power's web portal on the day of receipt, 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. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
144	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. <i>Clause 3.1(2)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: 1

No	Obligation under Condition	Findings	
Billing			
145	A retailer must issue a bill no more than once a month and at least once every 3 months, except for the circumstances specified in subclause 4.1. <i>Clause 4.1</i>	Through discussion with the Commercial Advisor – Wholesale Market, walkthrough of CleanTech Energy's invoicing processes and examination of the Commercial Terms and Conditions that accompany CleanTech Energy's non-standard contract, we determined that: <ul style="list-style-type: none"> • Clauses 5.1 and 5.2 of the terms and conditions outline the obligation to invoice the customer every calendar month unless otherwise agreed • During the audit period, customer invoices were generated on a calendar monthly basis (i.e. no more than once a month and at least once every three months) • CleanTech Energy maintains complete records of all invoices issued to customers. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
146	For the purposes of subclause 4.1(a)(ii), a retailer has given a customer notice if, prior to placing a customer on a shortened billing cycle, the retailer advises the customer of the information specified in subclause 4.2(1). <i>Clause 4.2(1)</i>	<i>Obligations 146 to 151</i> The Regulatory and Compliance Manager confirmed that during the audit period: <ul style="list-style-type: none"> • It was not CleanTech Energy's practice to place its customers on a shortened billing cycle • CleanTech Energy did not have any customers on a shortened billing cycle. 	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
148	A retailer must give a customer written notice of a decision to shorten the customer's billing cycle within 10 business days of making the decision. <i>Clause 4.2(3)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
149	A retailer must ensure that a shortened billing cycle is for a period of at least 10 business days. <i>Clause 4.2(4)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
150	On request, a retailer must return a customer who is subject to a shortened billing cycle to the billing cycle that previously applied if the customer has paid 3 consecutive bills by the due date. <i>Clause 4.2(5)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
151	A retailer must inform a customer, who is subject to a shortened billing cycle, at least every 3 months about the conditions upon which the customer can be returned to the previous billing cycle. <i>Clause 4.2(6)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R

No	Obligation under Condition	Findings	
152	Notwithstanding clause 4.1, on receipt of a request by a customer, a retailer may provide the customer with a bill that reflects a bill-smoothing arrangement with respect to any 12- month period. <i>Clause 4.3(1)</i>	<p><i>Obligations 152 and 153</i></p> <p>The Regulatory and Compliance Manager confirmed that during the audit period:</p> <ul style="list-style-type: none"> It was not CleanTech Energy’s practice to offer bill smoothing arrangements CleanTech Energy did not have any customers on bill smoothing arrangements. 	
	Priority 4		
153	If a retailer provides a customer with a bill under a bill smoothing arrangement, the retailer must ensure that the conditions specified in subclause 4.3(2) are met. <i>Clause 4.3(2)</i>		
	Priority 4		
154	A retailer must issue a bill to a customer at the customer’s supply address, unless the customer has nominated another address or an electronic address. <i>Clause 4.4</i>	<p>Through discussion with the Commercial Advisor – Wholesale Market and walkthrough of CleanTech Energy’s account creation and invoicing processes, we determined that, for instances during the audit period where the customer had nominated another address or an electronic address, CleanTech Energy’s processes provided for:</p> <ul style="list-style-type: none"> Customers to be issued with invoices to the supplied address or an alternative mailing address nominated by the customer during the customer sign-up process A copy of all customer contracts, which contain customer contact details, to be maintained within CleanTech Energy’s corporate records. 	
	Priority 4		
155	A retailer must include the minimum prescribed information in subclause 4.5(1) on a customer’s bill, unless the customer agrees otherwise. <i>Clause 4.5(1)</i>	<p>Through examination of CleanTech Energy’s invoice templates and sample invoices, we determined that invoices issued to CleanTech Energy’s small use customers included the minimum information prescribed by Clause 4.5(1) of the Code of Conduct, with the exception of the following:</p> <ul style="list-style-type: none"> 4.5(1)(u) – the invoice template does not include a specific reference to the Complaints phone number 4.5(1)(v) – the invoice template states an incorrect email address for the Electricity Ombudsman. <p>To correct this matter, CleanTech Energy has now revised the invoice template to include a specific reference to the Complaints phone number and the correct email address for the Electricity Ombudsman.</p> <p>This audit makes no further recommendation in relation to this matter.</p>	
	Priority 4		
156	If a retailer identifies and wishes to bill a customer for a 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. <i>Clause 4.5(3)</i>	<p>The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where CleanTech Energy billed a customer for historical debt.</p>	
	Priority 4		

No	Obligation under Condition	Findings	
157	<p>Subject to clauses 4.3 and 4.8, a retailer must base a customer's bill on the following:</p> <ul style="list-style-type: none"> the distributor's or metering agent's reading of the meter at the customer's supply address; the customer's reading of the meter in the circumstances specified in subclause 4.6(1)(b); or if the connection point is a Type 7 connection point, the procedure is set out in the metrology procedure or Metering Code, or as set out in any applicable law. <p>Clause 4.6</p>	<p><i>Obligations 157 and 158</i></p> <p>Through discussion with the Commercial Advisor – Wholesale Market and walkthrough of CleanTech Energy's Monthly Billing process, we determined that during the audit period:</p> <ul style="list-style-type: none"> CleanTech Energy recognised Western Power as being responsible for providing all meter readings on a monthly basis, either via scheduled meter reads or requested reads CleanTech Energy's monthly invoicing processes provided for the Commercial Advisor – Wholesale Market to: <ul style="list-style-type: none"> For each of its customers' contracted supply addresses, download meter readings from Western Power's web portal Review the validity and accuracy of those meter readings Load meter reading data and other fees and charges (including network access, reserve capacity, Australian energy market and Clean Energy Regulator charges) into its invoicing system and accompanying spreadsheets Generate customer invoices based on those meter readings There were no instances of failure to obtain meter data (estimated or actual) from Western Power to enable CleanTech Energy to issue monthly invoices CleanTech Energy did not have any customers with Type 7 connection points. 	
	Priority 4		
158	<p>Other than in respect of a Type 7 connection, a retailer must use its best endeavours to ensure that the meter reading data is obtained as frequently as required to prepare its bills.</p> <p>Clause 4.7</p>	<p>Through discussion with the Commercial Advisor – Wholesale Market and walkthrough of CleanTech Energy's Monthly Billing process, we determined that during the audit period, in instances where actual meter readings were not available, CleanTech Energy issued estimated invoices.</p>	
	Priority 5		
159	<p>If a retailer is unable to reasonably base a bill on a reading of the meter, a retailer must give the customer an estimated bill.</p> <p>Clause 4.8(1)</p>	<p>Through discussion with the Commercial Advisor – Wholesale Market and walkthrough of CleanTech Energy's Monthly Billing process, we determined that during the audit period, in instances where actual meter readings were not available, CleanTech Energy issued estimated invoices.</p>	
	Priority 4		
160	<p>In circumstances where a customer's bill is estimated, a retailer must clearly specify on the customer's bill the information required under subclause 4.8(2).</p> <p>Clause 4.8(2)</p>	<p>Through examination of CleanTech Energy's invoice templates and sample invoices, we determined that estimated invoices issued to CleanTech Energy's small use customers during the audit period:</p> <ul style="list-style-type: none"> Included advice that the invoice is an estimate Did not include information that the customer can request the basis/reason for the estimation, verification of energy data and a meter reading. <p>To correct this matter, CleanTech Energy has now revised the estimated invoice template to include information that the customer can request the basis/reason for the estimation, verification of energy data and a meter reading.</p> <p>This audit makes no further recommendation in relation to this matter.</p>	
	Priority 4		
161	<p>On request, a retailer must inform a customer of the basis and the reason for the estimation.</p> <p>Clause 4.8(3)</p>	<p>The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where a customer requested the basis and reason for the estimation.</p>	
	Priority 4		

No	Obligation under Condition	Findings	
162	In accordance with clause 4.19, if a retailer gives a customer an estimated bill and the meter is subsequently read, the retailer must include an adjustment on the next bill to take account of the actual meter reading. <i>Clause 4.9</i>	Through examination of CleanTech Energy's invoice templates and sample invoices, we determined that for instances during the audit period where the customer's meter was read subsequent to an estimated invoice being issued, CleanTech Energy's invoicing processes provided for an adjustment to be made and included on the customer's next monthly invoice.	
	Priority 4	Controls rating: N/P	Compliance rating: 1
163	If a customer satisfies the requirements specified in subclause 4.10, a retailer must use its best endeavours to replace an estimated bill with a bill based on an actual reading. <i>Clause 4.10</i>	The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where a bill was estimated due to the customer not providing access, and the customer requested an actual read.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
164	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. <i>Clause 4.11(1)</i>	<i>Obligations 164 and 165</i> The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where a customer made a request for a meter test.	
	Priority 4		
165	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. <i>Clause 4.11(2)</i>		
	Priority 4		
166	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 customer satisfying those conditions. <i>Clause 4.12(1)</i>	<i>Obligations 166 and 167</i> The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where a customer was offered alternative tariffs.	
	Priority 4		
167	If a customer's electricity 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. <i>Clause 4.13</i>		
	Priority 4		

No	Obligation under Condition			Findings
168	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. <i>Clause 4.14(1)</i>			Through discussion with the Commercial Advisor – Wholesale Market and walkthrough of CleanTech Energy's invoicing and account finalisation processes, we determined that, for instances during the audit period where the customer had requested a final invoice, CleanTech Energy's processes provided for: <ul style="list-style-type: none"> Finalisation of the customer account, including arrangement of a final meter read Customers to be issued with a final invoice for the supply address in accordance with the customer's request.
	Priority 5	Controls rating: N/P	Compliance rating: 1	
169	Subject to subclause 4.14(3), if a customer's account is in credit at the time of account closure, a retailer must, in accordance with the customer's instructions, transfer the amount of credit to another account that the customer has with the retailer or a bank account nominated by the customer, within 12 business days or other agreed time. <i>Clause 4.14(2)</i>			Through discussion with the Commercial Advisor – Wholesale Market and walkthrough of CleanTech Energy's invoicing and account finalisation processes we determined that, for those instances during the audit period where the customer's account was in credit at the time of account closure, CleanTech Energy's processes provided for: <ul style="list-style-type: none"> Liaising with the customer arrange for settlement of the account Processing the payment to the customer within 12 business days of receiving the customer's instructions.
	Priority 4	Controls rating: N/P	Compliance rating: 1	
170	If a customer's account is in credit at the time of account closure and the customer owes a debt to a retailer, the retailer may use that credit to offset the debt owed to the retailer by giving the customer written notice. If any amount remains after the set off, the retailer must ask the customer for instructions to transfer the remaining amount in accordance with subclause 4.14(2). <i>Clause 4.14(3)</i>			The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where a customer's account was in credit and the customer owed a debt to CleanTech Energy at the time of account closure.
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
171	A retailer must review a customer's bill on request by the customer, subject to the customer paying: <ul style="list-style-type: none"> that portion of the bill under review that the customer and a retailer agree is not in dispute; or an amount equal to the average amount of the customer's bill over the previous 12 months (excluding the bill in dispute) and any future bills that are properly due. <i>Clause 4.15</i>			<i>Obligations 171 to 175</i> Through discussion with the Commercial Advisor – Wholesale Market and Regulatory and Compliance Manager, and walkthrough of CleanTech Energy's invoicing, credit control and account management processes we determined that: <ul style="list-style-type: none"> There were no instances during the audit period where the customer requested a review of an invoice, or where CleanTech Energy otherwise initiated a review of an invoice.
	Priority 4	Controls rating: N/P	Compliance rating: N/R	

No	Obligation under Condition	Findings	
172	If a retailer has reviewed a customer's bill and is satisfied that the bill is correct, the retailer may require the customer to pay the unpaid amount. The retailer must advise the customer that the customer may request for a meter test in accordance with the applicable law; and also the existence and operation of the retailer's internal complaints handling processes and details of any applicable external complaints handling processes. <i>Clause 4.16(1)(a)</i>		
	Priority 4		Controls rating: N/P
173	If a retailer has reviewed a customer's bill and is satisfied that the bill is incorrect, the retailer must adjust the bill in accordance with clauses 4.17 and 4.18. <i>Clause 4.16(1)(b)</i>		
	Priority 4		Controls rating: N/P
174	A retailer must inform a customer of the outcome of the review of a bill as soon as practicable. <i>Clause 4.16(2)</i>		
	Priority 4		Controls rating: N/P
175	If a retailer has not informed a customer of the outcome of the review of a bill within 20 business days from the date of receipt of the request for review, the retailer must provide the customer with notification of the status of the review as soon as practicable. <i>Clause 4.16(3)</i>		
	Priority 4		Controls rating: N/P
176	If a retailer proposes to recover an amount undercharged as a result of an error, defect, or default for which the retailer or distributor is responsible (including where a meter has been found to be defective), a retailer must do so in the manner specified. <i>Clause 4.17(2)</i>		The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where a customer was undercharged, or where CleanTech Energy proposed to recover an amount undercharged as a result of an error, defect, or default for which CleanTech Energy or Western Power is responsible.
	Priority 4		Controls rating: N/P
177	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: <ul style="list-style-type: none"> use its best endeavours to inform the customer within 10 business days of the retailer becoming aware of the error, defect, or default; and subject to subclauses 4.18(6) and 4.18(7), ask the customer for instructions for the credit or repayment of the amount. <i>Clause 4.18(2)</i>	<i>Obligations 177 to 181</i> The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where a customer was overcharged as a result of an error, defect, or default for which a CleanTech Energy or Western Power is responsible.	
	Priority 5	Controls rating: N/P	Compliance rating: N/R

No	Obligation under Condition	Findings	
178	A retailer must pay the amount overcharged in accordance with the customer's instructions within 12 business days of receiving the instructions. <i>Clause 4.18(3)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
179	If instructions regarding repayment of an overcharged bill are not received within 5 business days of a retailer making the request, a retailer must use reasonable endeavours to credit the amount overcharged to a customer's account. <i>Clause 4.18(4)</i>		
	Priority 5	Controls rating: N/P	Compliance rating: N/R
180	Where the amount overcharged is less than \$100, a retailer may proceed to deal with the matter as outlined in subclause 4.18(6). <i>Clause 4.18(6)</i>		
	Priority 5	Controls rating: N/P	Compliance rating: N/R
181	A retailer may, by giving the customer written notice, use an amount overcharged to set off a debt owed to the retailer, provided that the customer is not a residential customer experiencing payment difficulties or financial hardship. If, after the set off, there remains an amount of credit, the retailer must deal with the amount of credit in accordance with subclauses 4.18(2) or 4.18(6), as applicable. <i>Clause 4.18(7)</i>		
	Priority 5	Controls rating: N/P	Compliance rating: N/R
182	If a retailer proposes to recover an amount of an adjustment which does not arise due to any act or omission of a customer, the retailer must comply with the requirements specified in subclause 4.19(1). <i>Clause 4.19(1)</i>		<p><i>Obligations 182 to 186</i></p> <p>Through discussion with the Commercial Advisor – Wholesale Market, walkthrough of CleanTech Energy's invoicing processes and examination of CleanTech Energy's invoice templates and sample invoices, we determined that for instances during the audit period where the customer's meter was read subsequent to an estimated invoice being issued:</p> <ul style="list-style-type: none"> • All resulting adjustments as amounts owing to customers were less than \$100 • CleanTech Energy's invoicing processes provided for: <ul style="list-style-type: none"> ○ An adjustment to be calculated and included on the customer's next monthly invoice. This practice ensured: <ul style="list-style-type: none"> ▪ All adjustments were limited to one month ▪ The customer was informed of the adjustment in a timely manner ▪ No instructions from the customer were necessary to effect the adjustment ○ An explanation of that adjustment amount to be provided on that next invoice
	Priority 4	Controls rating: N/P	
183	If the meter is read under either clause 4.6 or clause 4.3(2)(d), and the amount of the adjustment is an amount owing to the customer, the retailer must: <ul style="list-style-type: none"> • use its best endeavours to inform the customer within 10 business days; and • subject to subclauses 4.19(5) and 4.19(7), ask the customer for instructions about the repayment of the amount. <i>Clause 4.19(2)</i>		
	Priority 5	Controls rating: N/P	Compliance rating: 1

No	Obligation under Condition			Findings
184	If a retailer receives instructions under subclause 4.19(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions. <i>Clause 4.19(3)</i>			<ul style="list-style-type: none"> ○ No late payment fee to be payable.
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
185	If a retailer does not receive instructions under subclause 4.19(2), within 5 business days of making the request, the retailer must use reasonable endeavours to credit the amount of the adjustment to the customer's account. <i>Clause 4.19(4)</i>			
	Priority 5	Controls rating: N/P	Compliance rating: N/R	
186	A retailer may, after notifying the customer in writing, use an amount of an adjustment to set off that customer's debt owed to the retailer, provided that the customer is not a residential customer in payment difficulties or financial hardship. If, after the set off, there remains an amount of credit, the retailer must deal with that amount in accordance with subclause 4.19(2) or, if the amount is less than \$100, subclause 4.19(5). <i>Clause 4.19(7)</i>			
	Priority 5	Controls rating: N/P	Compliance rating: N/R	
Payment				
187	The due date on a bill must be at least 12 business days from the dispatch date of that bill unless otherwise agreed with a customer. <i>Clause 5.1</i>			<p>Through discussion with the Regulatory and Compliance Manager, walkthrough of CleanTech Energy's invoicing processes and examination of CleanTech Energy's non -standard contract for small use customers, invoice templates and sample invoices, we determined that during the audit period:</p> <ul style="list-style-type: none"> • CleanTech Energy's contracted arrangements with all customers, plus its invoicing processes provided for due dates to be 14 calendar days from the date of issue of the invoice.
	Priority 4	Controls rating: N/P	Compliance rating: 1	
188	Unless otherwise agreed with a customer, a retailer must offer the customer at least the payment methods prescribed in clause 5.2. <i>Clause 5.2</i>			<p>Through examination of CleanTech Energy's non -standard contract for small use customers, invoice templates and sample invoices, we determined that during the audit period CleanTech Energy had offered its customers the following payment methods:</p> <ul style="list-style-type: none"> • By mail • Electronically via bank transfer, BPay or credit card (direct debit and online) • Over the phone.
	Priority 4	Controls rating: N/P	Compliance rating: 1	

No	Obligation under Condition	Findings		
189	<p>Prior to commencing a direct debit facility, a retailer must obtain a customer's verifiable consent and agree with the customer the date of commencement of the facility and the frequency of the direct debits.</p> <p><i>Clause 5.3</i></p>	<p>Through discussion with the Regulatory and Compliance Manager and examination of CleanTech Energy's payment procedures, we determined that, for those instances during the audit period where CleanTech Energy had established a direct debit facility with a customer, CleanTech Energy's processes provided for:</p> <ul style="list-style-type: none"> • Direct debit verifiable consents to be obtained through the customer's completion of a direct debit form as part of the sign-up process • The customer to be advised of: <ul style="list-style-type: none"> ○ Details of how direct debit works ○ Details of how the customer may cancel the direct debit facility ○ The responsibility of the customer in maintaining the direct debit facility. 		
	Priority 4	Controls rating: N/P	Compliance rating: 1	
190	<p>Upon request, a retailer must accept payment in advance from a customer. This will not require a retailer to credit any interest to the amounts paid in advance. Subject to clause 6.9, and unless otherwise agreed with a customer, the minimum amount for an advance payment that a retailer will accept is \$20.</p> <p><i>Clause 5.4</i></p>	<p>Through discussion with the Regulatory and Compliance Manager, we determined that during the audit period:</p> <ul style="list-style-type: none"> • CleanTech Energy received requests from customers to accept payments in advance • CleanTech Energy's standard practices provided for: <ul style="list-style-type: none"> ○ Accepting payment in advance from a customer for any amount ○ Placing the customer's account in credit, where applicable. 		
	Priority 4	Controls rating: N/P	Compliance rating: 1	
197	<p>A retailer must not require a customer, who has vacated a supply address, to pay for electricity consumed at the customer's supply address in the circumstances specified in subclause 5.7(1).</p> <p><i>Clause 5.7(1)</i></p>	<p><i>Obligations 197 to 199</i></p> <p>The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where a customer vacated a supply address, or a customer was evicted.</p>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
198	<p>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 the customer to pay for electricity consumed at that supply address from the date the customer gave the notice to the retailer.</p> <p><i>Clause 5.7(2)</i></p>			
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
199	<p>Notwithstanding subclauses 5.7(1) and (2), a retailer must not require a previous customer to pay for electricity consumed at the supply address in the circumstances specified in subclause 5.7(4).</p> <p><i>Clause 5.7(4)</i></p>			
	Priority 4	Controls rating: N/P	Compliance rating: N/R	

No	Obligation under Condition			Findings
201	A retailer must not recover, or attempt to recover, a debt from a person relating to a supply address other than the customer who the retailer has, or had, entered into a contract for the supply of electricity to that supply address. <i>Clause 5.8(2)</i>			The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where CleanTech Energy incurred a debt relating to a supply address other than for a customer who has a contract with CleanTech Energy for the supply of electricity to that supply address.
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
201 A	A retailer may transfer one customer's debt to another customer if requested by the customer owing the debt, providing the retailer obtains the other customer's verifiable consent to the transfer. <i>Clause 5.8(3)</i>			The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where a customer had requested CleanTech Energy to transfer a debt to another customer.
	Priority 5	Controls rating: N/P	Compliance rating: N/R	
Payment difficulties and financial hardship				
228	A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties. <i>Clause 6.11</i>			Through discussion with the Regulatory and Compliance Manager, walkthrough of CleanTech Energy's payment and credit control process, and examination of CleanTech Energy's non-standard contract and sample invoices, we determined that during the audit period: <ul style="list-style-type: none"> For instances where a customer had made a reasonable request for alternative payment arrangements, CleanTech Energy's processes provided for those customers to be offered alternative payment arrangements Through its Electricity Performance Reporting Datasheets, CleanTech Energy has disclosed the number of small use business customers who were placed on an instalment plan or were granted additional time to pay its bills.
	Priority 4	Controls rating: N/P	Compliance rating: 1	
Disconnection and interruption				
229	Prior to arranging for a disconnection of a customer's supply address for failure to pay a bill, a retailer must give the customer a reminder notice, which contains the information specified in subclause 7.1(1)(a), not less than 15 business days from the dispatch date of the bill. The retailer must use its best endeavours to contact the customer to advise of the proposed disconnection and give the customer a disconnection warning, in the manner and timeframes specified in subclause 7.1(1)(c). <i>Clause 7.1(1)</i>			<i>Obligations 229 to 234</i> Through discussion with the Regulatory and Compliance Manager and Sales staff, walkthrough of CleanTech Energy's payment, credit control and disconnection processes, and examination of CleanTech Energy's customer records, we determined that: <ul style="list-style-type: none"> For the duration of the audit period, CleanTech Energy's processes provided for: <ul style="list-style-type: none"> CleanTech Energy staff to be trained on the limitations on disconnection The relevant Sales Executive and Regulatory and Compliance Manager (who performs Credit Control activities) to check all recorded customer activity and communicate the intention of disconnection with all relevant staff prior to arranging for disconnection via a disconnection service request via Western Power's portal There were no instances during the audit period where a customer was disconnected for failure to pay a bill or for denying access to the meter.
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
230	A retailer must not arrange for a disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in subclause 7.2(1). <i>Clause 7.2(1)</i>			
	Priority 4	Controls rating: N/P	Compliance rating: N/R	

No	Obligation under Condition	Findings	
232	Unless the conditions specified in subclause 7.4(1) are satisfied, a retailer must not arrange for the disconnection of a customer's supply address for denying access to the meter. <i>Clause 7.4(1)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
234	Subject to subclause 7.6(3), a retailer or distributor must comply with the limitations specified in subclauses 7.6(1)-(2) when arranging for disconnection or disconnecting a customer's supply address. <i>Clause 7.6</i>		
	Priority 2	Controls rating: A	Compliance rating: N/R
235	If a customer provides a retailer with confirmation from an appropriately qualified medical practitioner that a person residing at the customer's supply address requires life support equipment, the retailer must comply with subclause 7.7(1). <i>Clause 7.7(1)</i>		
	Priority 2	Controls rating: A	Compliance rating: N/R
236	A retailer must undertake the actions specified in subclauses 7.7(2)(e)-(g), if a customer registered with a retailer under subclause 7.7(1) notifies the retailer: <ul style="list-style-type: none"> that the person requiring life support equipment is changing supply address; that the customer, but not the person requiring life support equipment, is changing supply address; of a change in contact details; or that the address no longer requires registration as life support equipment address. <i>Clause 7.7(2)</i>		
	Priority 2	Controls rating: A	Compliance rating: N/R
240	A retailer must contact the customer to ascertain whether life support equipment is required or to request re-certification in the timeframe, manner and circumstances specified in subclause 7.7(6). <i>Clause 7.7(6)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R

Obligations 235, 236, 240 and 241

Through discussion with the Regulatory and Compliance Manager and Sales staff, walkthrough of CleanTech Energy's account creation and Life Support processes, and examination of CleanTech Energy's life support equipment register and customer records, we determined that:

- For the duration of the audit period, CleanTech Energy's processes provided for:
 - CleanTech Energy staff to be trained on the requirements for registering life support equipment at customer supply addresses, updating key details and appropriately notifying Western Power
 - A Life Support Equipment Register to be maintained (currently within the Salesforce system)
- There were no instances during the audit period where:
 - A customer provided confirmation from an appropriately qualified medical practitioner that a person residing at the customer's supply address requires life support equipment
 - A customer's supply address was registered as a life support equipment address.

No	Obligation under Condition	Findings	
241	A retailer or a distributor must remove the customers' details from the life support equipment register in the circumstances and timeframes specified in subclause 7.7(7). <i>Clause 7.7(7)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
Reconnection			
242	A retailer must arrange to reconnect a customer's supply address if the customer remedies their breach, makes a request for reconnection and pays the retailer's reasonable charges (if any) for reconnection, or accepts an offer of an instalment plan for the retailer's reasonable charges. <i>Clause 8.1(1)</i>	<i>Obligations 242 and 243</i> The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where a customer was required to be reconnected.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
243	A retailer must forward the request for reconnection to the relevant distributor within the timeframes specified in subclause 8.1(2). <i>Clause 8.1(2)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
Pre-payment meters			
245	A distributor may only operate a pre-payment meter and a retailer may only offer a pre-payment meter service in an area that has been declared by the Minister by notice published in the Government Gazette. <i>Clause 9.1(2)</i>	<i>Obligations 245 to 271 (where applicable)</i> Through discussion with the Regulatory and Compliance Manager and Sales staff, walkthrough of CleanTech Energy's account creation and Life Support processes, and examination of CleanTech Energy's customer records, we determined that:	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
252	On request and at no charge, a retailer must give a prepayment meter customer the following information: total energy consumption; average daily consumption; and the average daily cost of consumption for the previous 2 years, or since the commencement of the pre-payment meter contract (whichever is shorter), divided into quarterly segments. <i>Clause 9.3(4)</i>	<ul style="list-style-type: none"> There were no instances during the audit period where CleanTech Energy supplied electricity to customers on pre-payment meters. Western Power is only authorised to install pre-payment meters to customers in the Ninga Mia community, as declared by the Minister by notice published in the 29 June 2010 <i>Government Gazette</i>. As there are no contestable customers, and no likelihood of future contestable customers in such gazetted areas, it is currently not possible for CleanTech Energy to supply a customer on a pre-payment meter. Accordingly, CleanTech Energy cannot apply any further relevant controls in relation to the requirements of Clause 9.5(1) 	
	Priority 4	Controls rating: N/P	Compliance rating: N/R

No	Obligation under Condition	Findings		
254	<p>If a pre-payment meter customer notifies a retailer that it wants to replace or switch a pre-payment meter to a standard meter, the retailer must</p> <ul style="list-style-type: none"> send the information referred to in clauses 2.3 and 2.4 to the customer; and arrange with the relevant distributor to remove or render non-operational the pre-payment meter and replace or switch the pre-payment meter to a standard meter within 1 business day of the request. <p><i>Clause 9.4(1)</i></p>	<ul style="list-style-type: none"> There were no instances during the audit period where a customer's supply address was registered as a life support equipment address For the duration of the audit period, CleanTech Energy's processes provided for: <ul style="list-style-type: none"> CleanTech Energy staff to be trained on the requirements for registering life support equipment at customer supply addresses, updating key details and appropriately notifying Western Power A Life Support Equipment Register to be maintained (currently within the Salesforce system). 		
	Priority 4			
257	<p>If a customer provides a retailer with confirmation from an appropriately qualified medical practitioner that a person residing at the supply address requires life support equipment, a retailer must not provide a pre-payment meter service in that address; or, if applicable, comply with the prescribed requirements in subclauses 9.5(1)(a)-(c).</p> <p><i>Clause 9.5(1)</i></p>			
	Priority 2			
259	<p>A retailer must ensure that a pre-payment meter service complies with the prescribed requirements in subclause 9.6.</p> <p><i>Clause 9.6</i></p>			
	Priority 4			
260	<p>A retailer must ensure that:</p> <ul style="list-style-type: none"> at least 1 recharge facility is located as close as practicable to a pre-payment meter, and in any case no further than 40 kilometres away; a pre-payment meter customer can access a recharge facility at least 3 hours per day, 5 days a week; and the minimum amount to be credited by a recharge facility does not exceed \$20 per increment. <p><i>Clause 9.7(a), (b) and (d)</i></p>			
	Priority 4			
261	<p>If a pre-payment meter customer demonstrates to a retailer that the customer is entitled to receive a concession, the retailer must ensure that the pre-payment meter customer receives the benefit of the concession.</p> <p><i>Clause 9.8</i></p>			
	Priority 4			

No	Obligation under Condition	Findings		
262	<p>If requested by a pre-payment meter customer, a retailer must make immediate arrangements to check the metering data; test the pre-payment meter; and/or arrange for a test of the metering installation at the connection point.</p> <p><i>Clause 9.9(1)</i></p>			
	Priority 4			
264	<p>If a pre-payment meter is found to be inaccurate or not operating correctly, a retailer must: immediately arrange for the repair or replacement of the pre-payment meter; correct any overcharging or undercharging; and refund any charges payable by a customer for testing the pre-payment meter.</p> <p><i>Clause 9.9(4)</i></p>			
	Priority 4			
265	<p>Subject to a pre-payment meter customer notifying a retailer of the proposed vacation date, the retailer must ensure that the pre-payment customer can retrieve all remaining credit at the time that customer vacates the supply address.</p> <p><i>Clause 9.10(1)</i></p>			
	Priority 4			
266	<p>If a pre-payment meter customer (including a customer who has vacated the supply address) has been overcharged as a result of an act or omission of a retailer or distributor, the retailer must use its best endeavours to inform and reimburse the pre-payment meter customer, (except in the circumstances in clause 9.10(7)) in the timeframe and manner specified.</p> <p><i>Clause 9.10(2)</i></p>			
	Priority 5			
267	<p>The retailer must pay the amount in accordance with the prepayment meter customer's instructions within 12 business days of receiving the instructions.</p> <p><i>Clause 9.10(3)</i></p>			
	Priority 4			
268	<p>If a retailer does not receive reimbursement instructions within 20 business days of making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's account.</p> <p><i>Clause 9.10(4)</i></p>			
	Priority 5			

No	Obligation under Condition	Findings	
269	If a retailer proposes to recover an amount undercharged to a pre-payment meter customer as a result of an act or omission by the retailer or distributor, the retailer must comply with the conditions specified in subclause 9.10(6). <i>Clause 9.10(6)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
271	If a retailer is informed by a pre-payment meter customer that the customer is experiencing payment difficulties or financial hardship, or the retailer identifies the customer as having been disconnected in the manner specified in subclause 9.11(2)(b), the retailer must, subject to subclause 9.11(3), use its best endeavours to contact the customer as soon as reasonably practicable to provide the information prescribed in subclause 9.11(2)(d)-(g). <i>Clause 9.11(2) and (3)</i>		
	Priority 5	Controls rating: N/P	Compliance rating: N/R
Information and communication			
272	A retailer must give notice of any variations in its tariffs, fees and charges, to each of its customers affected by the variation no later than the next bill in the customer's billing cycle. <i>Clause 10.1(1)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
273	On request and at no charge, a retailer must give or make available to a customer reasonable information on its tariffs, fees and charges, including any alternative tariffs that may be available to that customer. <i>Clause 10.1(2)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
274	A retailer must give or make available to a customer the information requested on tariffs, fees and charges within 8 business days of the date of receipt and, if requested, provide the information in writing. <i>Clause 10.1(3)</i>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R
		<p><i>Obligations 272 to 274</i></p> <p>The Regulatory and Compliance Manager confirmed that during the audit period:</p> <ul style="list-style-type: none"> • There were no variations in its tariffs, fees and charges for any customer • There were no customer requests for information on CleanTech Energy's tariffs, fees and charges • CleanTech Energy did not offer any alternative tariffs. 	

No	Obligation under Condition	Findings	
280	At least once a year, a retailer must provide a customer with written details of the retailer's and distributor's obligations to make payments to the customer under Part 14 of this Code and under any other legislation in Western Australia, including the amount of the payment and the eligibility criteria for the payment. <i>Clause 10.3A</i>	Through discussion with the Regulatory and Compliance Manager and examination of CleanTech Energy's customer records, we determined that CleanTech Energy had not provided its customers with written details of its and Western Power's obligations to make service standard payments under Part 14 of the Code, including the amount of the payment and the eligibility criteria for the payment. In late 2018, CleanTech Energy had prepared a compliance checklist to identify its obligations in supplying small use customers, however this requirement was overlooked. To correct this matter, CleanTech Energy has now revised its invoice template to include a specific reference to the required details, which means customers will receive advice at least once a year (likely to be on a monthly basis). We note that during the audit period, CleanTech Energy had not made a Service Standard Payment, nor was requested to make a Service Standard Payment.	
	Priority 4	Controls rating: B	Compliance rating: 2
281	On request and at no charge, a retailer must give, or make available to, a customer general information on cost effective and efficient ways to utilise electricity; and the typical running costs of major domestic appliances. <i>Clause 10.4</i>	The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy did not receive any requests from customers relating to general information on cost effective and efficient ways to utilise electricity; and the typical running costs of major domestic appliances.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
282	If asked by a customer for information relating to the distribution of electricity, a retailer must give the information to the customer or refer the customer to the relevant distributor for a response. <i>Clause 10.5</i>	The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy did not receive any requests from customers relating to the distribution of energy.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
290	To the extent practicable, a retailer and distributor must ensure that any written information that must be given to a customer by the retailer or distributor or its electricity marketing agent under the Code of Conduct is expressed in clear, simple, concise language and in a format that is easy to understand. <i>Clause 10.9</i>	Through discussion with the Regulatory and Compliance Manager and examination of CleanTech Energy's invoice templates and publicly available information contained on its website, we determined that during the audit period, CleanTech Energy's processes provided for written information to be expressed in clear, simple, concise language and in a format that is easy to understand.	
	Priority 5	Controls rating: N/P	Compliance rating: 1
291	On request, a retailer and a distributor must inform a customer how to obtain a copy of the Code of Conduct. <i>Clause 10.10(1)</i>	The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy did not receive any requests from customers relating to obtaining a copy of the Code of Conduct.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R

No	Obligation under Condition			Findings
292	A retailer and distributor must make electronic copies of the Code of Conduct available on their websites, at no charge. <i>Clause 10.10(2)</i>			The Regulatory and Compliance Manager confirmed that the Code of Conduct was available on CleanTech Energy's website throughout the audit period. We confirmed that at the time of audit, the Code of Conduct was available on CleanTech Energy's website
	Priority 4	Controls rating: N/P	Compliance rating: 1	
297	On request, a retailer must advise a customer of the availability of different types of meters or refer the customer to the relevant distributor for a response. <i>Clause 10.12(2)</i>			The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy did not receive any requests from customers relating to the availability of different types of meters.
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
Complaints & dispute resolution				
298	A retailer and distributor must develop, maintain and implement an internal process for handling complaints and resolving disputes. <i>Clause 12.1(1)</i>			<p><i>Obligations 298 to 300</i></p> <p>Through discussion with the Regulatory and Compliance Manager and examination of CleanTech Energy's Complaints and Disputes Resolution Policy and supporting records, we determined that:</p> <ul style="list-style-type: none"> • CleanTech Energy has developed a complaints handling and disputes resolution process and maintained that process during the audit period • CleanTech Energy's Complaints Handling Process is structured and designed to comply with AS ISO 10002-2014. That process outlines the: <ul style="list-style-type: none"> ○ Process of recording a complaint from CleanTech Energy customers ○ Process of recording a resolution ○ Response time and method ○ Complaint handling, monitoring and escalation process, • Information on how to lodge a complaint, how CleanTech Energy will handle the complaint and the customer's right to escalate the complaint to a senior officer or to the Energy and Water Ombudsman is available to CleanTech Energy customers at no cost • The Regulatory and Compliance Manager has appropriate capability and experience for managing the customer complaint process, and has provided training to all CleanTech Energy staff • CleanTech Energy has maintained a complaints register.
	Priority 4	Controls rating: N/P	Compliance rating: 1	
299	The complaints handling process under subclause 12.1(1) must comply with the requirements specified in subclauses 12.1(2)(a), (b) and (c) and be made available at no cost. <i>Clause 12.1(2)</i>			
	Priority 4	Controls rating: N/P	Compliance rating: 1	
300	A retailer or a distributor must advise the customer in accordance with subclause 12.1(3). <i>Clause 12.1(3)</i>			
	Priority 4	Controls rating: N/P	Compliance rating: 1	
301	On receipt of a written complaint by a customer, a retailer or distributor must acknowledge the complaint within 10 business days and respond to the complaint within 20 business days. <i>Clause 12.1(4)</i>			<p>Through discussion with the Regulatory and Compliance Manager and examination of CleanTech Energy's Complaints Register, we determined that during the audit period, CleanTech Energy:</p> <ul style="list-style-type: none"> • Received and recorded one written complaint from a customer (via email) • Acknowledged and responded to the complaint with the 10 and 20 business day timeframes respectively.
	Priority 4	Controls rating: N/P	Compliance rating: 1	

No	Obligation under Condition	Findings	
302	A retailer must comply with any guideline developed by the ERA to distinguish customer queries from complaints. <i>Clause 12.2</i>	Through discussion with the Regulatory and Compliance Manager and examination of CleanTech Energy's Complaints Register and Complaints and Disputes Resolution Policy, we determined that during the audit period, CleanTech Energy had adequately distinguished customer complaints from customer queries. This audit raised an improvement opportunity with CleanTech Energy staff for CleanTech Energy's Complaints and Disputes Resolution Policy to provide further clarification on how customer queries are to be distinguished from customer complaints.	
	Priority 4	Controls rating: B	Compliance rating: 1
303	On request and at no charge, a retailer, distributor and electricity marketing agent must give a customer information that will assist the customer to utilise the respective complaints handling processes. <i>Clause 12.3</i>	The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy did not receive any requests from customers relating to information that will assist the customer to utilise the respective complaints handling processes.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
304	When a retailer, distributor or electricity 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 appropriate to deal with the complaint (if known). <i>Clause 12.4</i>	The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy did not receive any complaints from customers that did not relate to its functions.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
Reporting			
305	A retailer and a distributor must prepare a report in respect of each reporting year setting out the information specified by the ERA. <i>Clause 13.1</i>	<i>Obligations 305 to 307</i> Through discussion with the Regulatory and Compliance Manager and examination of CleanTech Energy's annual performance reports and publicly available information, we determined that CleanTech Energy has:	
	Priority 4	Controls rating: N/P	Compliance rating: 1
306	The report specified in clause 13.1 must be provided to the ERA by the date, and in the manner and form, specified by the ERA. <i>Clause 13.2</i>	<ul style="list-style-type: none"> Prepared and submitted the reports to the ERA as required by Part 13 of the Code of Conduct Published and made available a copy of the reports on its website at no cost and by the due date set by the ERA. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
307	The report specified in clause 13.1 must be published by the date specified by the ERA. In accordance with clause 13.3(2), a report is published if: <ul style="list-style-type: none"> copies are available to the public, without cost, in places where the retailer or distributor transacts business with the public; and a copy is posted on the retailer or distributor's website. <i>Clause 13.3</i>		
	Priority 4	Controls rating: N/P	Compliance rating: 1

No	Obligation under Condition	Findings	
Service standard payments			
308	Subject to clause 14.6, a retailer must pay the stated compensation to a customer if the customer is not reconnected in accordance with the timeframes specified in Part 8. <i>Clause 14.1(1)</i>	<i>Obligations 308 to 315 (where applicable)</i> The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy was not required to make any service standard payments to customers.	
	Priority 4		
310	Subject to clause 14.6, a retailer must pay the specified compensation to a customer if: <ul style="list-style-type: none"> it fails to comply with any of the procedures specified in Part 6 or Part 7 prior to arranging for disconnection or disconnecting the customer for failure to pay a bill; or arranges for disconnection or disconnects the customer for failure to pay a bill in contravention of clauses 7.2, 7.3, 7.6 or 7.7 for failure to pay a bill. <i>Clause 14.2(1)</i>		
	Priority 4		
312	Subject to clause 14.6, a retailer must pay the customer \$20 if the retailer has failed to acknowledge or respond to a complaint within the timeframes prescribed in subclause 12.1(4). <i>Clause 14.3(1)</i>		
	Priority 4		
315	A retailer that is required to make a compensation payment for failing to satisfy a service standard under clauses 14.1, 14.2 or 14.3 must do so in the manner specified in subclause 14.7(1). <i>Clause 14.7(1)</i>		
	Priority 4		

4.6 Electricity Industry Metering Code – Licence Conditions and Obligations.

No	Obligation under Condition	Findings		
324	If a user is aware of bi-directional electricity flows at a metering point that was not previously subject to a bi-directional flows or any changes in a customer's or user's circumstances in a metering point that will result in bi-directional flows, the user must notify the network operator within 2 business days. <i>Clause 3.3B</i>	Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's Embedded Generation Process and Customer Transfer & Service Order Process, we determined that during the audit period: <ul style="list-style-type: none"> CleanTech Energy's processes provided for Western Power to be notified of instances where a customer had a solar unit installed, resulting in bi-directional electricity flow In such instances, Western Power was notified within 2 business days. Note that for new metering installations, Western Power is notified via a service order to install the installation. 		
	Priority 4	Controls rating: N/P	Compliance rating: 1	
339	A Code participant who becomes aware of an outage or malfunction of a metering installation must advise the network operator as soon as practicable. <i>Clause 3.11(3)</i>	<i>Obligations 339 to 373 (where applicable)</i> The Regulatory and Compliance Manager confirmed that during the audit period, there were no instances where CleanTech Energy became aware of: <ul style="list-style-type: none"> An outage or malfunction of a metering installation A discrepancy between energy data held in a metering installation and in the metering database maintained by Western Power The metering registry being materially inaccurate A change to, or inaccuracy in, an item of standing data in the metering registry. We confirmed that since the 2017 audit, CleanTech Energy formally documented the following processes, which were approved by the General Manager and subject to document and version control: <ul style="list-style-type: none"> Outages Process Errors in WP Standing Data Process. 		
	Priority 3	Controls rating: A	Compliance rating: N/R	
371	If there is a discrepancy between energy data held in a metering installation and in the metering database, the affected Code participants and the network operator must liaise to determine the most appropriate way to resolve the discrepancy. <i>Clause 4.4(1)</i>			
	Priority 5	Controls rating: N/P	Compliance rating: N/R	
372	A Code participant must not knowingly permit the registry to be materially inaccurate. <i>Clause 4.5(1)</i>			
	Priority 5	Controls rating: N/P	Compliance rating: N/R	
373	Subject to subclause 5.19(6), if a Code participant, other than a network operator, becomes aware of a change to, or inaccuracy in, an item of standing data in the registry, then it must notify the network operator and provide details of the change or inaccuracy within the timeframes prescribed. <i>Clause 4.5(2)</i>			
	Priority 3	Controls rating: A	Compliance rating: N/R	

No	Obligation under Condition	Findings	
388	A user must, when reasonably requested by a network operator, assist the network operator to comply with the network operator's obligation under subclause 5.4(1). <i>Clause 5.4(2)</i>	Through discussion with the Regulatory and Compliance Manager and Administration Facilitator and consideration of CleanTech Energy's metering arrangements with Western Power, we determined that, for the instances during the audit period where Western Power requested CleanTech Energy's assistance in obtaining a metering reading in accordance with Western Power's obligations, CleanTech Energy's processes provided for: <ul style="list-style-type: none"> Assisting Western Power to coordinate meter readings Working with Western Power in identifying any data discrepancies. 	
	Priority 4	Controls rating: N/P	Compliance rating: 1
401	If a user collects or receives energy data from a metering installation then the user must provide the network operator with the energy data (in accordance with the communication rules) within the timeframes prescribed. <i>Clause 5.16</i>	The Regulatory and Compliance Manager confirmed that during the audit period, there were no instances where CleanTech Energy collected or received energy data from a source other than from Western Power.	
	Priority 4	Controls rating: N/P	Compliance rating: N/R
402	A user must provide standing data and validated, and where necessary substituted or estimated, energy data to the user's customer to which that information relates where the user is required by an enactment or an agreement to do so for billing purposes or for the purpose of providing metering services to the customer. <i>Clause 5.17(1)</i>	Through discussion with the Regulatory and Compliance Manager and Commercial Advisor – Wholesale Market, consideration of CleanTech Energy's monthly invoicing process and examination of invoice templates, we determined that during the audit period, CleanTech Energy's processes provided for validated energy data (substituted or estimated where necessary) and standing data to be provided to the customer on their monthly invoice.	
	Priority 4	Controls rating: N/P	Compliance rating: 1
405	If a user collects or receives information regarding a change in the energisation status of a metering point then the user must provide the network operator with the prescribed information, including the stated attributes, within the timeframes prescribed. <i>Clause 5.18</i>	Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's customer transfer and metering procedures, we determined that in instances during the audit period where CleanTech Energy received information relating to the energisation status of a metering point, CleanTech Energy's processes provided for it to verify that status and provide the updated information to Western Power via the Web Portal, within the required one business day timeframe.	
	Priority 4	Controls rating: N/P	Compliance rating: 1
406	A user must, when requested by the network operator acting in accordance with good electricity industry practice, use reasonable endeavours to collect information from customers, if any, that assists the network operator in meeting its obligations described in the Code and elsewhere, and provide that information to the network operator. <i>Clause 5.19(1)</i>	Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's customer transfer and metering procedures, we determined that during the audit period, CleanTech Energy had the following processes in place in order to accommodate Western Power requests: <ul style="list-style-type: none"> All relevant information is to be submitted to Western Power through the Web Portal or directly through the nominated Western Power contact email address CleanTech Energy's invoicing and Salesforce systems are used to systematically collect and record customer information. 	
	Priority 5	Controls rating: N/P	Compliance rating: 1

No	Obligation under Condition			Findings
407	A user must, to the extent that it is able, collect and maintain a record of the prescribed information in relation to the site of each connection point with which the user is associated. <i>Clause 5.19(2)</i>			Through discussion with the Regulatory and Compliance Manager and Commercial Analyst, and walkthrough of the CleanTech Energy's invoicing and current Salesforce system, we determined that CleanTech Energy had appropriate processes in place to record: <ul style="list-style-type: none"> Customer and premise information Interactions with customers.
	Priority 5	Controls rating: N/P	Compliance rating: 1	
408	Subject to subclauses 5.19(3A) and 5.19(6), the user must, within 1 business day after becoming aware of any change in an attribute described in subclause 5.19(2), notify the network operator of the change. <i>Clause 5.19(3)</i>			Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's customer transfer and metering arrangements with Western Power, we determined that, for the instances during the audit period where CleanTech Energy became aware of address, site and/or customer attributes, CleanTech Energy's processes provided for: <ul style="list-style-type: none"> CleanTech Energy to utilise the Western Power web portal to notify Western Power within one business day of CleanTech Energy's receipt of the attribute information. We confirmed that since the 2017 audit, CleanTech Energy formally documented its WP Portal Access process, which was approved by the General Manager and subject to document and version control.
	Priority 3	Controls rating: A	Compliance rating: 1	
410	The user must use reasonable endeavours to ensure that it does not notify the network operator of a change in an attribute described in subclause 5.19(2) that results from the provision of standing data by the network operator to the user. <i>Clause 5.19(6)</i>			Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's customer transfer and metering arrangements with Western Power, we determined that, during the audit period where CleanTech Energy provided for notifications to Western Power of any change in a customer's address, site or attribute to be via the Web Portal and only from information that it has collected from customers (i.e. not from the provision of such data by Western Power).
	Priority 5	Controls rating: N/P	Compliance rating: 1	
416	A Code participant must not request a test or audit under subclause 5.21(1) unless the Code participant is a user and the test or audit relates to a time or times at which the user was the current user or the Code participant is the IMO. <i>Clause 5.21(5)</i>			<i>Obligations 416 and 417</i> The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy did not request a test or audit under clause 5.21.
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
417	A Code participant must not make a request under subclause 5.21(1) that is inconsistent with any access arrangement or agreement. <i>Clause 5.21(6)</i>			
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
435	Upon request from a network operator, the current user for a connection point must provide the network operator with customer attribute information that it reasonably believes are missing or incorrect within the timeframes prescribed. <i>Clause 5.27</i>			The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy did not receive a request from Western Power relating to customer attribute information that is reasonably believed to be missing or inaccurate under clause 5.27.
	Priority 4	Controls rating: N/P	Compliance rating: N/R	

No	Obligation under Condition	Findings		
448	<p>A user must, in relation to a network on which it has an access contract, comply with the rules, procedures, agreements and criteria prescribed.</p> <p><i>Clause 6.1(2)</i></p>	<p>Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's customer transfer and metering arrangements with Western Power, we determined that CleanTech Energy's:</p> <ul style="list-style-type: none"> • Supporting documentation outlines its obligations relating to the: <ul style="list-style-type: none"> ○ Metering Code Communications Rules ○ Metrology Procedure ○ Model Service Level Agreement. • Processes are designed to comply with these obligations: <ul style="list-style-type: none"> ○ Using the Metering Service Centre web portal, in accordance with the instructions built into the system ○ Adhering to the requirements of the Metering Code Service Level Agreement with Western Power, which accommodates the Metering Code Communication Rules and the Approved Metrology Procedure. 		
	Priority 4	Controls rating: N/P	Compliance rating: 1	
451	<p>Code participants must use reasonable endeavours to ensure that they can send and receive a notice by post, facsimile and electronic communication and must notify the network operator of a telephone number for voice communication in connection with the Code.</p> <p><i>Clause 7.2(1)</i></p>	<p>Through discussion with the Regulatory and Compliance Manager and Administration Facilitator, and consideration of CleanTech Energy's customer transfer and metering arrangements with Western Power, we determined that during the audit period, CleanTech Energy's processes provided for:</p> <ul style="list-style-type: none"> • It to send and receive a notice by post, facsimile and electronic communication • Its contact details to be available on the website and/or in its publicly available material. e.g. customer support documentation and invoices. <p>Prior to this audit period, CleanTech Energy had notified Western Power of its telephone number. That number did not change during the audit period.</p>		
	Priority 5	Controls rating: N/P	Compliance rating: 1	
453	<p>If requested by a network operator with whom it has entered into an access contract, the Code participant must notify its contact details to a network operator within 3 business days after the request.</p> <p><i>Clause 7.2(4)</i></p>	<p>The Regulatory and Compliance Manager confirmed that there were no instances during the audit period where Western Power requested CleanTech Energy's contact details.</p>		
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
454	<p>A Code participant must notify any affected network operator of any change to the contact details it notified to the network operator under subclause 7.2(4) at least 3 business days before the change takes effect.</p> <p><i>Clause 7.2(5)</i></p>	<p>We sighted evidence of CleanTech Energy's notification of its change of address to Western Power, however the notification was two business days after the change of address took effect, which does not comply with Clause 7.2(5). This non-compliance was attributed to an oversight.</p> <p>In late 2018, CleanTech Energy prepared a compliance checklist to specify all of its licence obligations, including Metering Code obligations. The appointment of a Regulatory and Compliance Manager in February 2019 has further strengthened CleanTech Energy's capacity to understand and adhere to its Licence compliance obligations.</p>		
	Priority 4	Controls rating: B	Compliance rating: 2	This audit makes no further recommendation in relation to this matter.

No	Obligation under Condition	Findings	
455	A Code participant must subject to subclauses 5.17A and 7.6 not disclose, or permit the disclosure of, confidential information provided to it under or in connection with the Code and may only use or reproduce confidential information for the purpose for which it was disclosed or another purpose contemplated by the Code. <i>Clause 7.5</i>	<p><i>Obligations 455 and 436</i></p> <p>Through discussion with the Regulatory and Compliance Manager, Administration Facilitator and Sales & Account Manager, consideration of CleanTech Energy's Privacy and Credit Reporting Policy, customer contact and data management arrangements and training material, we determined that CleanTech Energy has the following controls and processes in place to maintain the confidentiality of information:</p> <ul style="list-style-type: none"> • Staff are trained to recognise confidential information and to understand the importance of upholding security over confidential information • All confidential information is stored in CleanTech Energy's central OneDrive • Files located in the central OneDrive are access restricted • Confidential information is disclosed under explicit authority, or in instances required by the Metering Code. <p>The Regulatory and Compliance Manager advised that CleanTech Energy is not aware of any instance where confidential information was disclosed without the appropriate authority to do so.</p>	
	Priority 4		
456	A Code participant must disclose or permit the disclosure of confidential information that is required to be disclosed by the Code. <i>Clause 7.6(1)</i>	<p><i>Obligations 457 to 461</i></p> <p>The Regulatory and Compliance Manager confirmed that during the audit period, CleanTech Energy did not enter into a dispute in connection with the Electricity Industry Metering Code.</p>	
	Priority 4		
457	If any dispute arises between any Code participants then (subject to subclause 8.2(3)) representatives of disputing parties must meet within 5 business days after a notice given by a disputing party to the other disputing parties and attempt to resolve the dispute by negotiations in good faith. <i>Clause 8.1(1)</i>		
	Priority 5		
458	If a dispute is not resolved within 10 business days after the dispute is referred to representative negotiations, the disputing parties must refer the dispute to a senior management officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith. <i>Clause 8.1(2)</i>		
	Priority 5		
459	If the dispute is not resolved within 10 business days after the dispute is referred to senior management negotiations, the disputing parties must refer the dispute to the senior executive officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith. <i>Clause 8.1(3)</i>		
	Priority 5		

No	Obligation under Condition	Findings	
460	If the dispute is resolved by representative negotiations, senior management negotiations or CEO negotiations, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution. <i>Clause 8.1(4)</i>		
	Priority 4		
461	The disputing parties must at all times conduct themselves in a manner which is directed towards achieving the objective in subclause 8.3(1). <i>Clause 8.3(2)</i>		
	Priority 5		

4.7 Obligations removed during the audit period

No	Obligation under Condition			Findings
The following obligations are applicable only for the period 1 September 2017 to 30 June 2018 (refer to July 2017 Reporting Manual)				
113	A licensee that has, or is an associate of a person that has, access to services under an access agreement must not engage in conduct for the purpose of hindering or prohibiting access. <i>Electricity Industry Act, Section 115(2)</i>			Through discussion with the Regulatory and Compliance Manager and examination of documents available on the ERA website, we determined that during the period to 30 June 2018, CleanTech Energy had mechanisms in place to enable it to act consistently with the processes set out in the following documents which govern unhindered access to service: <ul style="list-style-type: none"> • Western Power's application and queuing policy • Western Power's Technical rules • Customer Transfer Code.
	Priority 4	Controls rating: N/P	Compliance rating: 1	
115	The licensee must report a breach of the applicable code conditions by an electricity marketing agent to the ERA within the prescribed timeframe. <i>Licence condition 23.2</i>			Through discussion with the Regulatory and Compliance Manager and assessment of CleanTech Energy's compliance with its Code of Conduct obligations, we determined that during the period to 30 June 2018, there were no breaches by an electricity marketing agent requiring reporting to the ERA.
	Priority 4	Controls rating: N/P	Compliance rating: N/R	
The following obligations are applicable only for the period 1 September 2017 to 30 June 2020 (refer to July 2018 Reporting Manual)				
129	A retailer must ensure that its electricity marketing agents comply with Part 2 of the Code of Conduct. <i>Code of Conduct clause 2.1</i>			Through discussion with the Regulatory and Compliance Manager and assessment of CleanTech Energy's compliance with its Code of Conduct obligations, we determined that during the period to 30 June 2020, there were no breaches by an electricity marketing agent requiring reporting to the ERA.
	Priority 4	Controls rating: N/P	Compliance rating: 1	
176 A	A retailer may charge a customer interest on the undercharged amount or require the customer to pay a late fee, if the conditions in clause 4.17(3) are met. <i>Code of Conduct clause 4.17(3)</i>			The Regulatory and Compliance Manager confirmed that there were no instances during the period to 30 June 2020 where a customer was undercharged as a result of an error, defect, or default for which a CleanTech Energy or Western Power is responsible.
	Priority 4	Controls rating: N/P	Compliance rating: N/R	

5. Status of recommendations addressing non-compliances from the previous audit

Reference (no./year)	Non-compliance / Controls improvement Rating / Licence obligation reference number and licence obligation / Details of noncompliance or inadequacy of controls)	Auditor's recommendation or action planned	Date resolved	Further action required (Yes/No/Not Applicable) Details of further action required
A. Resolved during current audit period				
1/2017	Obligations 19, 44 – Customer Transfer Code clause 3.9(4), 4.1(6) (B1) Processes surrounding the location of VC storage within the dropbox requires formalising. Specification of a common location is required to ensure ease of retrieval.	Action Plan 1/2017 Ensure verifiable consent documents continue to be stored using the established processes. Responsible Person Commercial Analyst Target date 15 October 2018	April 2018	No
3/2017	Obligations 339, 373 – Metering Code clause 3.11(3), 4.5(2) (B NR) Dispute resolution processes need to be supported by initial contact in all instances.	Action Plan 3/2017 Implement document control to procedures developed to ensure correct version utilised or establish storage process within dropbox to ensure currency maintained. Responsible person Director, Commercial and Legal Target date 15 October 2018	April 2018	No
4/2017	Obligation 408 – Metering Code clause 5.19(3) (B NR) Business process needs to be established to ensure the initial contact made by a customer or contact made by CTE Pty Ltd to customer or WPN is better tracked where the contact is made via telephone or verbal in nature (with specific compliance to the 1 business day rule).	Action Plan 4/2017 Implement document control to procedures developed to ensure correct version utilised or establish storage process within dropbox to ensure currency maintained. Responsible person Director, Commercial and Legal Target date 15 October 2018	April 2018	No

Status of recommendations addressing non-compliances from the previous audit

Reference (no./year)	Non-compliance / Controls improvement Rating / Licence obligation reference number and licence obligation / Details of noncompliance or inadequacy of controls)	Auditor's recommendation or action planned	Date resolved	Further action required (Yes/No/Not Applicable) Details of further action required
A. Resolved during current audit period				
5/2017	<p>Obligation 105 – Retail Licence Condition 4 (B2)</p> <p>During the audit period there were two instances where the licence fees have been paid outside the specified timeframe.</p>	<p>Action Plan 5/2017</p> <p>Existing regulatory compliance schedule updated to have specific dates for when ERA license fee invoices are due to be obtained and paid. Commercial Analyst to find and pay invoice at that time, regardless of other accounts payable processes.</p> <p>Responsible person Commercial Analyst</p> <p>General Manager to review regulatory compliance schedule on a monthly basis to ensure completion.</p> <p>Responsible person General Manager</p> <p>Target date 15 October 2018</p>	April 2018	No
6/2017	<p>Obligation 124 – Retail Licence Condition 16.1 (B2)</p> <p>Two occasions reported in the Compliance Report 2017 where information requested was submitted late.</p>	<p>Action Plan 6/2017</p> <p>Bolstered energy market compliance knowledge in the management team by bringing on board new experienced employee in a General Manager position. Submit annual compliance reports in timely basis next report due by 31 August 2018. General Manager to be included in all communications from ERA.</p> <p>Responsible person General Manager</p> <p>Target date 15 October 2018</p>	April 2018	No

Status of recommendations addressing non-compliances from the previous audit

Reference (no./year)	Non-compliance / Controls improvement Rating / Licence obligation reference number and licence obligation / Details of noncompliance or inadequacy of controls)	Auditor's recommendation or action planned	Further action required (Yes/No/Not Applicable) Details of further action required (including current recommendation reference, if applicable)
B. Unresolved at end of current audit period			
2/2017	<p>Obligation 119 – Retail Licence condition 12.1 (B2)</p> <p>Financial Statements prepared in house were lacking specific reference to compliance with AUASB.</p>	<p>Action Plan 2/2017</p> <p>Ensure that future Annual Reports prepared by Accountants specifically reference the AUASB.</p> <p>Responsible person Director, Commercial and Legal</p> <p>Target date 15 October 2018</p>	<p>Yes.</p> <p>Although requirements were established with CleanTech Energy's external accountant, its financial statements continued to have been prepared without stating their compliance with the Australian Accounting Standards Board Standards.</p> <p>Refer to Recommendation 2/2020.</p>

Appendix A - Audit Plan



ASSURANCE
ADVISORY
GROUP

CleanTech Energy Pty Ltd

Electricity Retail Licence (ERL24)

2020 Performance Audit

Audit Plan

8 September 2020

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Introduction

Overview

The Economic Regulation Authority (the **ERA**) has under the provisions of the Electricity Industry Act 2004 (the **Act**), issued to CleanTech Energy Pty Ltd (**CleanTech Energy**) an Electricity Retail Licence (ERL24) (the **Licence**).

Section 13 of the Act requires CleanTech Energy to provide to the ERA a performance audit (the **audit**) conducted by an independent expert acceptable to the ERA not less than once in every 24-month period unless otherwise approved by the ERA. With the ERA's approval, Assurance Advisory Group (**AAG**) has been appointed to conduct the audit for the period 1 September 2017 to 31 August 2020 (the **audit period**).

CleanTech Energy Pty Ltd is an electricity retailer selling renewable energy to customers in Western Australia.

The audit will be conducted in accordance with the March 2019 issue of the ERA's *Audit and Review Guidelines: Electricity and Gas Licences* (**Audit Guidelines**).

In accordance with the Audit Guidelines this document represents the Audit Plan (the **Plan**) that is to be agreed upon by AAG and CleanTech Energy and presented to the ERA for approval.

Objective

A performance audit is defined as an examination of the measures taken by CleanTech Energy to meet the performance criteria specified in its Licence. The purpose of the audit is to assess the effectiveness of measures taken by CleanTech Energy to meet the conditions of its Licence.

The audit will specifically consider the following:

- *Process compliance* - the effectiveness of systems and procedures in place throughout the audit period, including the adequacy of internal controls
- *Outcome compliance* - the actual performance against standards prescribed in the Licence throughout the audit period
- *Output compliance* - the existence of the output from systems and procedures throughout the audit period (specifically, proper records which provide assurance that procedures are consistently followed and controls are maintained)
- *Integrity of performance* - the completeness and accuracy of the compliance and performance reports provided to the ERA
- *Compliance with any individual licence conditions* – the actual performance against the requirements imposed on CleanTech Energy by the ERA or specific matters raised by the ERA.

Scope

The ERA provides guidance on those aspects of the Licence and CleanTech Energy's performance criteria, which it expects to be reported upon and included in the scope of the performance audit in its *Electricity Compliance Reporting Manual* (**Reporting Manual**).

The audit approach applies the singular audit priority assessment approach to identify all applicable licence obligations. Each of the compliance requirements identified in the Reporting Manual have been evaluated for applicability to CleanTech Energy's operations and used as the basis for determining the performance criteria to be considered for the audit. All applicable compliance requirements are listed at **Appendix 2**.

The audit period is from 1 September 2017 to 31 August 2020.

Since CleanTech Energy’s previous performance audit in 2017, the Reporting Manual has undergone three revisions to reflect changes in electricity licensees’ obligations. The revised versions of the Reporting Manual were issued in July 2017, July 2018 and June 2020.

This audit will use the current June 2020 version of the Reporting Manual as the primary audit reference, with the following exceptions:

- The July 2017 Reporting Manual is referenced for obligations 113 and 115, which were applicable to 30 June 2018 only
- The July 2018 Reporting Manual is referenced for obligations 78, 129, 243A, 176A and 364, which were applicable to 30 June 2020 only.

Those obligations are listed at the end of Appendix 2 Risk Assessment.

Table 1 below outlines the application of each of the compliance obligations listed in the Reporting Manual to CleanTech Energy’s electricity retail operations during the period subject to audit. Those obligations listed in the Reporting Manual as applicable to Retail licensees are detailed at Appendix 2 Risk Assessment. Those obligations that are not applicable to Retail licensees are listed in Table 1 by obligation number only.

Table 1 – Application of legislative elements to CleanTech Energy’s retail operations

Legislative element	Application to CleanTech Energy’s retail operations	
	Applicable (refer to Appendix 2)	Not applicable
Electricity Industry Customer Transfer Code	Obligations 6-9, 16-19, 23-30, 34, 37A, 39-40, 43-45, 48-49 and 52-59 are applicable to CleanTech Energy’s retail operations.	Obligations 1-5, 10-15, 20-22, 31-33, 35-37, 38, 41-42, 50-51 and 60-71 are not applicable to Retail Licence holders.
Electricity Industry (Obligation to Connect) Regulations	None.	Obligations 72-77 are not applicable to Retail Licence holders.
Electricity Industry (Customer Contracts) Regulations	Obligations 78-98 and 100 are applicable to CleanTech Energy’s retail operations. Note that obligation 78 was applicable to 30 June 2020 only.	Obligation 99 is not applicable to Retail Licence holders.
Electricity Industry Act	Obligations 101, 105-111 and 113 are applicable to CleanTech Energy’s retail operations. Note that obligation 113 was applicable to 30 June 2018 only.	Obligations 102-104 and 112 are not applicable to Retail Licence holders.
Electricity Licences	Obligations 114-121 and 123-126 are applicable to CleanTech Energy’s retail operations. Note that obligation 115 was applicable to 30 June 2018 only.	Obligations 122, 127 and 128 are not applicable to Retail Licence holders.

Legislative element	Application to CleanTech Energy's retail operations	
	Applicable (refer to Appendix 2)	Not applicable
Code of Conduct (for the Supply of Electricity to Small Use Customers)	Obligations 129-133, 135-223, 225-232, 234-236, 240-243A, 245-247, 249-255, 257,259-262, 264-282, 290-292, 294-295, 297-308, 310, 312 and 315 are applicable to CleanTech Energy's retail operations. Note that obligation 243A was applicable from 1 July 2018 to 30 June 2020 only.	Obligations 134 is only applicable to Retail Licences held by Synergy and Horizon Power. Obligations 233, 237-239, 244, 256, 258, 263, 283-289, 296, 309, 311, 313-314, 316 are not applicable to Retail Licence holders.
Electricity Industry Metering Code	Obligations 324, 339, 364, 371-373, 388, 401-402, 405-408, 410, 416-417, 435, 448, 451 and 453-461 are applicable to CleanTech Energy's retail operations. Note that obligation 364 was applicable to 30 June 2020 only.	Obligations 317-323, 325-338, 340-353, 355-370, 374-387, 389-400, 403-404, 409, 411-415, 418-434, 436-447, 448A-450 and 452 are not applicable to Retail Licence holders. Obligation 354 is only applicable to the Retail Licence held by Synergy.
Electricity Industry (Network Quality and Reliability of Supply) Code 2005	None.	Obligations 462-485 are not applicable to Retail Licence holders.
Licensee specific conditions and obligations	None.	Obligations 486-496 are only applicable to Licences held by Western Power, Synergy or Horizon Power.

* Note that obligation numbers 14, 46-47, 68-71, 224, 248 and 293 were not in use during the audit period.

CleanTech Energy's responsibility for compliance with the conditions of the Licence

CleanTech Energy is responsible for:

- Compliance with the Licence
- Identifying risks that threaten the conditions within the Licence being met
- Identifying suitable compliance requirements as specified by the ERA
- Identifying, designing and implementing controls to enable the conditions within the Licence to be met and to monitor ongoing compliance
- Implementing corrective actions for instances of non-compliance.

AAG's responsibility

Our responsibility is to express an opinion on CleanTech Energy's compliance, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 September 2017 to 31 August 2020. We will conduct our engagement in accordance with the Audit Guidelines and the Standard on Assurance Engagements ASAE 3100 Compliance Engagements (**ASAE 3100**) issued by the Auditing and Assurance Standards Board.

ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether CleanTech Energy has complied, in all material respects, with the licence obligations as evaluated against its Licence Conditions. This assurance engagement will involve performing procedures to obtain evidence about the compliance activity and controls implemented to meet the conditions within the Licence. The procedures selected depend on our judgement, including the identification and assessment of risks of material noncompliance with the relevant licence conditions.

Limitations of use

Our report will be produced solely for the information and internal use of CleanTech Energy and is not intended to be and should not be used by any other person or entity. No other person or entity is entitled to rely, in any manner or for any purpose, on our report.

We understand that a copy of our report will be provided to the ERA for the purpose of meeting CleanTech Energy's reporting requirements of section 13 of the Act. We agree that a copy of our report may be provided to the ERA for its information in connection with this purpose, however we accept no responsibility to the ERA or to anyone who is provided with or obtains a copy of our report.

Inherent limitations

Reasonable assurance means a high but not absolute level of assurance. Absolute assurance is very rarely attainable as a result of factors such as: the use of selective testing, the inherent limitations of internal control, the fact that much of the evidence available to us is persuasive rather than conclusive and the use of judgement in gathering and evaluating evidence and forming conclusions based on that evidence.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud.

Accordingly, readers of our report should not rely on the report to identify all potential instances of non-compliance which may occur.

An assurance engagement relating to the period from 1 September 2017 to 31 August 2020 will not provide assurance on whether compliance with the Licence will continue in the future.

Independence

In conducting our engagement, we will comply with the independence requirements of the Australian professional accounting bodies.

Approach

The audit will be conducted in three distinct phases, being a risk assessment, system analysis/walkthrough and testing and review. From the audit results, a report will be produced to outline findings, overall compliance assessments and recommendations for improvement in line with the Audit Guidelines. Each step of the audit is discussed in detail below.

Risk assessment

The audit will focus on identifying or assessing those activities and management control systems to be examined and the matters subject to audit. Therefore, the purpose of conducting the risk assessment as a preliminary phase enables the auditor to focus on pertinent/high risk areas of CleanTech Energy’s licence obligations. The risk assessment considers the changes to CleanTech Energy’s systems and processes and any matters of significance raised by the ERA and/or CleanTech Energy. The levels of risk and materiality of the process determine the level of audit required, i.e. the greater the materiality and risk, the more audit effort to be applied.

The first step of the risk assessment is the rating of the potential consequences of CleanTech Energy not complying with its licence obligations, in the absence of mitigating controls.

As the Reporting Manual is prescriptive in its criteria for classifying the consequences of non-compliance (refer to **Appendix 1-1**) the risk assessment applies the Reporting Manual’s classifications for each obligation subject to audit.

Once the consequence has been determined, the likelihood of CleanTech Energy not complying with its obligations is assessed using the likelihood rating listed at Table 16 of the Audit Guidelines (refer to **Appendix 1-2**). The assessment of likelihood is based on the expected frequency of CleanTech Energy’s non-compliance with the relevant licence obligation over a period of time.

Table 2 below (sourced from the Audit Guidelines) outlines the combination of consequence and likelihood ratings to determine the level of inherent risk associated with each obligation.

Table 2: Inherent risk rating

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

Once the level of inherent risk has been determined, the adequacy of existing controls is assessed in order to determine the level of control risk. Controls are assessed and prioritised as weak, moderate or strong dependant on their suitability to mitigate the risks identified. The control adequacy ratings used by this risk assessment are aligned to the ratings specified in the Audit Guidelines (refer to **Appendix 1-3**).

Once inherent risks and control risks are established, the audit priority can then be determined using the matrix specified in the Audit Guidelines (refer to **Table 3** below). Essentially, the higher the level of risk the more substantive testing is required.

Table 3: Assessment of Audit Priority

	Preliminary adequacy of 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 following table outlines the audit requirement for each level of audit priority.

Table 4: Audit Priority Table

Priority rating	Audit requirement
Audit Priority 1	<ul style="list-style-type: none"> • Via interview and walkthrough, understand relevant processes and controls • Examine relevant documents, including compliance registers and reports • Obtain evidence of policies, procedures and controls being in place and working effectively • Extensive substantive testing of activities and/or transactions • Follow-up and if necessary, re-test matters previously reported.
Audit Priority 2	<ul style="list-style-type: none"> • Via interview and walkthrough, understand relevant processes and controls • Examine relevant documents, including compliance registers and reports • Obtain evidence of policies, procedures and controls being in place and working effectively • Moderate substantive testing of activities and/or transactions • Follow-up and if necessary, re-test matters previously reported.
Audit Priority 3	<ul style="list-style-type: none"> • Via interview and walkthrough, understand relevant processes and controls • Examine relevant documents, including compliance registers and reports • Limited controls testing (moderate sample size) to assess whether policies, procedures and controls are in place and working effectively • Additional substantive testing of transactions if control weakness found • Follow-up of matters previously reported.
Audit Priority 4	<ul style="list-style-type: none"> • Confirmation of existing controls via observation and walk through testing • Follow-up of matters previously reported.
Audit Priority 5	<ul style="list-style-type: none"> • Confirmation of existing controls via observation, discussions with key staff and/or reliance on key references (“desktop review”).

The risk assessment has been discussed with CleanTech Energy representatives to gain their input as to the appropriateness and factual accuracy of risk and control ratings and associated explanations. The key sources considered in reaching our preliminary assessment of the risk and control ratings were based on:

- Prior assessments of the state of controls during the 2017 Performance audit

- Details contained in annual compliance reports lodged by CleanTech Energy for each of the years 2017/18 to 2019/20
- CleanTech Energy's internal reports on the status of the 2017 Performance Post Audit Implementation Plan
- Our understanding of CleanTech Energy's regulatory environment
- Any other factors that may influence the level or strength of controls
- Consideration of relevant circumstances and activity that trigger specific compliance obligations.

At this stage, the risk assessment can only be a preliminary assessment based on reading of documentation and interviews by the auditors. It is possible that the ratings and risk assessment comments may be revised as we conduct our work and new evidence comes to light. The performance audit risk assessment is attached at **Appendix 2**.

System analysis / walkthrough

The systems analysis required will be determined utilising the audit priority scale outlined above. Once the priority level has been defined, the testing component will take place by way of interviewing key operational and administrative staff who will outline information that displays compliance with the Licence requirements.

In performing this analysis/walkthrough, the audit will consider the following:

- The control environment: CleanTech Energy'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 key staff members
- Information systems: The appropriateness of CleanTech Energy's information systems to record the information needed to comply with the Licence, the accuracy of data, the security of data and documentation describing the information system
- Control procedures: The presence of systems and procedures to ensure compliance with the Licence, effectiveness of CleanTech Energy's internal control structure to detect and correct non-compliance. Specific consideration will be given to significant changes in relevant systems and procedures implemented during the period subject to audit
- Compliance attitude: Action taken by CleanTech Energy in response to previous recommendations. Consideration will be given to the timing of action taken during the period subject to audit and whether the action has a permanent impact on CleanTech Energy's level of compliance
- Outcome compliance: Actual performance against standards prescribed in the Licence throughout the audit period.

Where required, an observation of processes, procedures and operations and review of key documents will occur to assist in the determination of CleanTech Energy's compliance with Licence obligations. Key documents, which may be subject to audit, are not specifically disclosed in this plan. A list of documents examined will be included in the audit report.

Testing/review

Using the results of the risk assessment and systems analysis, detailed testing and analysis will be performed to compare those standards maintained by CleanTech Energy with the relevant sections and schedules of the Licence.

Control testing is performed for those licence obligations with an audit priority 3 and above (refer to Table 4), and where there is relevant activity. This method of testing will involve:

- Understanding the population of transactions
- Selecting a sample of transactions to examine compliance with relevant sections of applicable legislation, codes and regulations
- Comparing the sample selected to expected requirements as mandated by relevant sections of applicable legislation, codes and regulations.

A full work program will be completed to record the specific aspects of our testing and analyses for each licence obligation. This work program will be based on:

- The audit priority determined by the risk assessment applicable to each licence obligation
- The results of the systems analysis performed, as described above
- AAG’s sampling methodology, which is in accordance with ASA 530 (Audit Sampling) and takes account of the volume and frequency (e.g. daily, weekly, monthly, annual) of relevant transactions. Sample sizes typically range from 1 to 30, increasing with the volume and frequency of transactions
- The location of personnel and transactions to be tested.

Audit fieldwork will be performed at CleanTech Energy’s West Perth premises.

Reporting

The performance audit report will be structured to address all of the minimum contents specified in section 5 of the Audit Guidelines.

In accordance with the Audit Guidelines, all aspects of compliance with the Licence will be assessed according to the rating scale based on the work performed. Refer to **Table 5** below for the compliance levels that will be used for the performance audit.

Table 5: Compliance and control rating scales

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
N/P	Not performed – A controls rating was not required	N/R	Not rated – No activity took place during the audit period

CleanTech Energy is responsible for providing a separate post audit implementation plan, if required.

Resources and team

Key CleanTech Energy contacts

The key contacts for this audit include, but are not limited to:

- General Manager
- Commercial Analyst.
- Regulatory & Compliance Manager

AAG Staff

AAG staff who will be involved with this assignment are:

- Andrew Baldwin Executive Director
- Margaret-Mary Gauci Consultant
- Stephen Linden Director (QA review).

Resumes for key AAG staff are outlined in the proposal accepted by CleanTech Energy and subsequently presented to the ERA.

Timing

The initial risk assessment phase was completed on 31 August 2020, after which the draft audit plan and risk assessment were presented to CleanTech Energy for comment prior to submission to the ERA for review and approval.

The remainder of the fieldwork phase is scheduled to be performed over the period September to October 2020, enabling draft and final reports to be submitted to the ERA by the due dates of 30 October 2020 and 27 November 2020 respectively.

AAG time and staff commitment to the completion of the audit is outlined in the proposal accepted by CleanTech Energy and subsequently presented to the ERA. In summary, the estimated time allocated to each activity is as follows:

- Planning (including risk assessment): 13.5 hours
- Fieldwork (including system analysis/walkthrough and testing): 32 hours
- Reporting: 19.5 hours.

Appendix 1 - Risk assessment key

1-1 Criteria for classification of compliance obligations

Source: Electricity Compliance Reporting Manual June 2020

Rating (type)	Classification of Non-Compliance	Criteria for classification
1	Major	Classified on the bases that: <ul style="list-style-type: none"> The consequences of non-compliance would cause major damage, loss or disruption to customers; or The consequences of non-compliance would endanger or threaten to endanger the safety or health of a person.
2	Moderate	Classified on the basis that the consequences of non-compliance affect the efficiency and effectiveness of the licensee's operations or service provision, but do not cause major damage, loss or disruption to customers.
NR (not reportable)	Minor	Classified on the basis that: <ul style="list-style-type: none"> The consequences of non-compliance are relatively minor – i.e. non-compliance will have minimal effect on the licensee's operations or service provision and do not cause damage, loss or disruption to customers; Compliance with the obligation is immeasurable; The non-compliance is required to be reported to the ERA under another instrument, guideline or code; The non-compliance is identified by a party other than the licensee; or The licensee only needs to use its reasonable or best endeavours to achieve compliance, or where the obligation does not otherwise impose a firm obligation on the licensee.

1-2 Likelihood ratings

Source: Audit Guidelines: Electricity and Gas Licences March 2019

	Level	Criteria
A	Likely	Non-compliance is expected to occur at least once or twice a year
B	Probable	Non-compliance is expected to occur every three years
C	Unlikely	Non-compliance is expected to occur at least once every 10 years or longer

1-3 Preliminary adequacy ratings for existing controls

Source: Audit Guidelines: Electricity and Gas Licences March 2019

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

Appendix 2 - Risk assessment

Obligation numbers and references listed below are sourced from the June 2020 Reporting Manual, unless otherwise specified. Against each obligation number, the applicable licence is highlighted in accordance with the legend below:

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
9 Electricity Industry Customer Transfer Code – Licence Conditions and Obligations								
6	Clause 3.2(2)	A retailer must submit a separate data request for each connection point, unless otherwise agreed.	2	Moderate	Probable	Medium	Strong	Priority 4
7	Clause 3.4(1)	A retailer must submit a data request electronically and must not submit more than a prescribed number of standing or historical data requests in a business day, unless otherwise agreed.	2	Moderate	Probable	Medium	Strong	Priority 4
8	Clause 3.5(3)	A retailer must withdraw a request for historical consumption data if the contestable customer's verifiable consent ceases to apply before the network operator provides the historical consumption data.	2	Moderate	Unlikely	Medium	Strong	Priority 4
9	Clause 3.6(2)	A retailer must pay any reasonable costs incurred by the network operator for work performed in relation to a request for historical consumption data that has been subsequently withdrawn.	2	Moderate	Unlikely	Medium	Strong	Priority 4
16	Clause 3.9(1)	A retailer may only use data relating to a contestable customer to provide that customer with a quotation for the supply of electricity by the retailer; or to initiate a transfer of that customer.	2	Moderate	Probable	Medium	Strong	Priority 4
17	Clause 3.9(2)	A retailer must not aggregate a contestable customer's historical consumption data with that of other contestable customers for the purposes of internal business development, if requested not to do so by the customer	2	Moderate	Unlikely	Medium	Strong	Priority 4
18	Clause 3.9(3)	A retailer must not disclose a contestable customer's data to any other person without the verifiable consent of the contestable customer, except in the circumstances defined.	2	Moderate	Probable	Medium	Strong	Priority 4
19	Clause 3.6(2)	A retailer must keep a copy of the verifiable consent received from a contestable customer for two years.	2	Moderate	Probable	Medium	Moderate	Priority 4
23	Clause 4.2(2)	A retailer must submit a separate customer transfer request for each connection point, unless otherwise agreed.	2	Moderate	Probable	Medium	Strong	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
24	Clause 4.3	A retailer's reason for a transfer must be specified in the customer transfer request form as either to transfer a contestable customer to the retailer that submitted the customer transfer request or to reverse an erroneous transfer.	2	Moderate	Probable	Medium	Strong	Priority 4
25	Clause 4.4(1)	A retailer may only submit a customer transfer request if it has an access contract for the network, unless it is to reverse an erroneous transfer.	2	Moderate	Probable	Medium	Strong	Priority 4
26	Clause 4.4(2)	A retailer that submits a customer transfer request to reverse an erroneous transfer must ensure the transfer was made in error and, if it is an incoming retailer, confirm the identity of the previous retailer.	2	Moderate	Unlikely	Medium	Strong	Priority 4
27	Clause 4.5(1)	A retailer must submit a customer transfer request electronically and must not submit more than a prescribed number of customer transfer requests in a business day or with the same nominated transfer date, unless otherwise agreed.	2	Moderate	Probable	Medium	Strong	Priority 4
28	Clause 4.6(3)	A retailer must withdraw a customer transfer request if the contestable customer's verifiable consent ceases to apply before the transfer occurs.	2	Moderate	Unlikely	Medium	Strong	Priority 4
29	Clause 4.7	A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer.	2	Moderate	Probable	Medium	Strong	Priority 4
30	Clause 4.8(2)	A retailer must pay any reasonable costs incurred by a network operator for providing and/or installing a meter if a customer transfer request is withdrawn.	2	Moderate	Unlikely	Medium	Strong	Priority 4
34	Clause 4.9(6)	A network operator and retailer must agree to a revised nominated transfer date in certain circumstances.	2	Moderate	Unlikely	Medium	Strong	Priority 4
37A	Clause 4.10(4)	If a current retailer receives a notice under clause 4.10(1)(a) or 4.10(2)(c) in circumstances where clause 4.12(1)(a)(ii) applies, then the current retailer must promptly forward the notice to the other person referred to in clause 4.12(1)(a)(ii).	2	Moderate	Unlikely	Medium	Moderate	Priority 4
39	Clause 4.11(3)	A network operator and the retailer must take certain action if the contestable customer's meter is not read on the nominated transfer date.	2	Moderate	Unlikely	Medium	Strong	Priority 4
40	Clause 4.12(3)	The parties to an access contract must negotiate in good faith any necessary amendments to the access contract arising from certain circumstances.	NR	Minor	Unlikely	Low	Strong	Priority 5
43	Clause 4.15	In the case of a transfer to reverse an erroneous transfer, a network operator and all affected retailers (and, if applicable, AEMO) must act in good faith to ensure that the affected contestable customer has the same rights and obligations as if the erroneous transfer had not occurred.	NR	Minor	Unlikely	Low	Strong	Priority 5

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
44	Clause 4.16	A verifiable consent given by a contestable customer in relation to the lodgement of a customer transfer request must be retained by the incoming retailer for two years, except in the case of a customer transfer request to reverse an erroneous transfer.	2	Moderate	Probable	Medium	Moderate	Priority 4
45	Clause 4.17	A previous retailer must not bill a contestable customer for charges incurred after the transfer time, except in the case of an erroneous transfer.	2	Moderate	Unlikely	Medium	Strong	Priority 4
48	Clause 5.2	A network's communication rules apply in respect of data and information communication between the network operator and a retailer under this Code.	2	N/A – clause 5.2 of the Customer Transfer Code does not place an obligation on a retailer				
48A	Clause 6.1	All notices must be in writing and delivered as described in subclauses 6.1(a)-(c).	2	Moderate	Probable	Medium	Strong	Priority 4
49	Clause 6.2	A licensee's notice in relation to a data request or customer transfer request must identify the connection point to which it relates.	2	Moderate	Probable	Medium	Strong	Priority 4
52	Clause 6.4(1)	A retailer must notify its contact details to a network operator within three business days of a request.	2	Moderate	Unlikely	Medium	Strong	Priority 4
53	Clause 6.4(2)	A retailer must notify the network operator of any change in its contact details at least three business days before the change takes effect.	2	Moderate	Unlikely	Medium	Strong	Priority 4
54	Clause 6.6	A network operator or a retailer must send required electronic communications to the applicable electronic communication address, in accordance with the communication rules.	2	Moderate	Probable	Medium	Strong	Priority 4
55	Clause 7.1(1)	For a dispute in respect of a matter under, or in connection with, the Electricity Industry Customer Transfer Code, the disputing parties must meet, within five business days of a request by one of those parties, and attempt to resolve the dispute through negotiations that are conducted in good faith.	NR	Minor	Unlikely	Low	Strong	Priority 5
56	Clause 7.1(2)	If the negotiations in 7.1(1) of the Electricity Industry Customer Transfer Code do not resolve the dispute within 10 days after the first meeting, the dispute must be referred to the senior executive officer of each disputing party who must attempt to resolve the dispute through negotiations that are conducted in good faith.	NR	Minor	Unlikely	Low	Strong	Priority 5
57	Clause 7.1(3)	If the dispute is resolved, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.	2	Moderate	Unlikely	Medium	Strong	Priority 4
58	Clause 7.2(4)	A disputing party that refers a dispute to the arbitrator must provide the arbitrator with prescribed details of the nature of the dispute.	NR	Minor	Unlikely	Low	Strong	Priority 5

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
59	Clause 7.3(2)	A disputing party must, at all times, conduct itself in a manner that is directed towards achieving the objectives in clause 7.3(1) of the Electricity Industry Customer Transfer Code.	NR	Minor	Unlikely	Low	Strong	Priority 5
11 Electricity Industry (Customer Contracts) Regulations - Licence Conditions and Obligations								
79	Regulation 5	A non-standard contract must be in a format that is easy to read and expressed in clear, simple and concise language	2	Moderate	Probable	Medium	Moderate	Priority 4
80	Regulation 6	A non-standard contract must specify when it comes into effect and the period for which it has effect.	2	Moderate	Probable	Medium	Moderate	Priority 4
81	Regulation 7	A non-standard contract must specify certain information about the retailer.	2	Moderate	Probable	Medium	Moderate	Priority 4
82	Regulation 8	A non-standard contract must give an exact description of the goods and services that the retailer will provide under the contract	2	Moderate	Probable	Medium	Moderate	Priority 4
83	Regulation 9	A non-standard contract must require the customer to pay for electricity supplied under the contract.	2	Moderate	Probable	Medium	Moderate	Priority 4
84	Regulation 10	A non-standard contract must prohibit the customer from tampering with, or bypassing, network equipment or allowing any other person to do so.	2	Moderate	Probable	Medium	Moderate	Priority 4
85	Regulation 11	A non-standard contract must describe the circumstances under which a retailer has the right to disconnect supply and is required to reconnect supply.	2	Moderate	Probable	Medium	Moderate	Priority 4
86	Regulation 12	A non-standard contract must require the retailer to deal with security deposits and the payment of interest in the manner that is specified.	2	Moderate	Probable	Medium	Moderate	Priority 4
87	Regulation 12	A non-standard contract must describe the retailer's obligations in relation to the provision of prices and tariff information.	2	Moderate	Probable	Medium	Moderate	Priority 4
88	Regulation 14	A non-standard contract must describe the procedures to be followed by the retailer in relation to the preparation, issue and review of customer bills.	2	Moderate	Probable	Medium	Moderate	Priority 4
89	Regulation 15	A non-standard contract must describe the matters relating to the termination of the contract that are specified in the regulation.	2	Moderate	Probable	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
90	Regulations 16 and 34	A non-standard contract must inform the customer that the provisions of the contract may be amended without the customer's consent and describe the process for amending the contract, including requirements for approval and the way in which the amendment will be published. The non-standard contract must require the retailer to notify the customer of any amendment to the contract.	2	Moderate	Probable	Medium	Moderate	Priority 4
91	Regulation 17	A non-standard contract must specify the assignment of rights and obligations, including assignment without the customer's consent.	2	Moderate	Probable	Medium	Moderate	Priority 4
92	Regulation 18	A non-standard contract must describe the procedures that must be followed by the retailer in responding to a complaint made by a customer.	2	Moderate	Probable	Medium	Moderate	Priority 4
93	Regulation 19	A non-standard contract must specify the process that must be taken by the retailer to ensure information held by the retailer is treated confidentially.	2	Moderate	Probable	Medium	Moderate	Priority 4
94	Regulation 20	A non-standard contract must specify the governing legislation, the effect of an invalid or unenforceable provision, the way in which notice may be given and the use of electronic communication by the retailer.	2	Moderate	Probable	Medium	Moderate	Priority 4
95	Regulation 21	A non-standard contract must not include a provision that excludes, restricts or modifies the Code of Conduct for the Supply of Electricity to Small Use Customers unless it is authorised by the Code.	2	Moderate	Probable	Medium	Moderate	Priority 4
96	Regulation 32	A non-standard contract must include details about the cooling off period specified in the regulation.	2	Moderate	Probable	Medium	Moderate	Priority 4
97	Regulation 33(2)	A non-standard contract must allow the customer to terminate the contract at any time with no less than 5 days' notice.	2	Moderate	Probable	Medium	Moderate	Priority 4
98	Regulations 33(3) and (4)	A non-standard contract that is a fixed contract must describe the matters relating to the termination of the contract specified in the regulation.	2	Moderate	Probable	Medium	Moderate	Priority 4
100	Regulation 38	If a licensee becomes aware of a customer taking a supply of electricity that is deemed to be supplied under the licensee's standard form contract, the licensee must notify the customer within 5 days after becoming aware of it and provide specified information.	2	Moderate	Probable	Medium	Moderate	Priority 4
12 Electricity Industry Act - Licence Conditions and Obligations								
101	Section 13(1)	A licensee must provide the ERA with a performance audit conducted by an independent expert acceptable to the ERA, not less than once every 24 months.	2	Moderate	Unlikely	Medium	Strong	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
105	Section 17(1); ERA (Licensing Funding) Regulations 2014	A licensee must pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the Economic Regulation Authority (Licensing Funding) Regulations 2014	2	Moderate	Likely	High	Moderate	Priority 2
106	Section 31(3)	A licensee must take reasonable steps to minimise the extent, or duration, of any interruption, suspension or restriction of the supply of electricity due to an accident, emergency, potential danger or other unavoidable cause.	NR	Minor	Unlikely	Low	Moderate	Priority 5
107	Section 41(6)	A licensee must pay the costs of taking an interest in land or an easement over land.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
108	Section 54(1)	A retail or integrated regional licensee must not supply electricity to a small use customer otherwise than under a standard form contract or a non-standard form contract that complies with the Act.	2	Moderate	Probable	Medium	Strong	Priority 4
109	Section 54(2)	A licensee must comply with any direction by the ERA to amend the standard form contract and do so within the period specified.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
110	Section 76	If a designation under section 71(1) of the Electricity Industry Act is in force, a licensee must perform the functions of a retailer of last resort and must carry out the supplier of last resort plan if it comes into operation under section 70 of the Electricity Industry Act.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
111	Section 101	A retail, distribution or integrated regional licensee must not supply electricity to small use customers unless the licensee is a member of an approved scheme and is bound by, and compliant, with any decision or direction of the electricity ombudsman under the approved scheme	2	Moderate	Probable	Medium	Strong	Priority 4
13 Electricity Licences – Licence Conditions and Obligations								
114	Licence Condition 6.3.1	A licensee must ensure that an electricity marketing agent of the licensee complies with the Code of Conduct for the Supply of Electricity to Small Use Customers 2018.	2	Moderate	Probable	Medium	Moderate	Priority 4
116	Licence Condition 6.4.2	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.	NR	Minor	Probable	Low	Moderate	Priority 5
117	Licence Condition 6.4.3	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.	NR	Minor	Probable	Low	Moderate	Priority 5
118	Licence Condition 6.5.1	A licensee can only amend the standard form contract with the ERA's approval.	2	Moderate	Unlikely	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
119	Licence Condition 4.3.1	A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board Standards or equivalent International Accounting Standards.	2	Moderate	Probable	Medium	Weak	Priority 3
120	Licence Condition 5.2.4	A licensee must comply with any individual performance standards prescribed by the ERA.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
121	Licence Condition 5.3.2	A licensee must comply, and require its auditor to comply, with the ERA's standard audit guidelines for a performance audit.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
123	Licence Condition 4.4.1	In the manner prescribed, a licensee must notify the ERA, if it is under external administration or if there is a significant change in the circumstances that the licence was granted which may affect the licensee's ability to meet its obligations.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
124	Licence Condition 4.5.1	A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.	2	Moderate	Likely	High	Moderate	Priority 2
125	Licence Condition 3.8.1 and 3.8.2	A licensee must publish any information as directed by the ERA to publish, within the timeframes specified.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
126	Licence Condition 3.7.1	All notices must be in writing, unless otherwise specified.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
14 Code of Conduct – Licence Conditions and Obligations								
Marketing								
130	Clause 2.2(1)	A retailer or electricity marketing agent must ensure that standard form contracts, which are not unsolicited consumer agreements, are entered into according to the manner set out, and the contract is provided as specified, in clause 2.2(1).	2	Moderate	Probable	Medium	Moderate	Priority 4
131	Clause 2.2.(2)	Subject to subclause 2.2(3), the retailer or electricity marketing agent must give to the customer the specified information in subclause 2.2(2) no later than on, or with, the customer's first bill.	2	Moderate	Probable	Medium	Moderate	Priority 4
132	Clause 2.3(1)	A retailer or electricity marketing agent must ensure that nonstandard contracts, which are not unsolicited consumer agreements, are entered into according to the manner set out, and the contract is provided as specified, in clause 2.3(1).	2	Moderate	Probable	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
133	Clause 2.3(2)	A retailer or electricity marketing agent must ensure that the information specified in subclause 2.3(2) is provided to the customer before entering into a non-standard contract.	2	Moderate	Probable	Medium	Moderate	Priority 4
135	Clause 2.3(5)	Subject to subclause 2.3(3), a retailer or electricity marketing agent must obtain the customer's verifiable consent that the specified information in subclause 2.3(2) and 2.3(4), as applicable, has been provided.	2	Moderate	Probable	Medium	Moderate	Priority 4
136	Clause 2.4(1)	A retailer or electricity marketing agent must ensure that the inclusion of concessions is made clear to residential customers and any prices that exclude concessions are disclosed.	2	N/A – CleanTech Energy is not licenced to supply residential customers				
137	Clause 2.4(2)	A retailer or electricity marketing agent must provide contact details, including a telephone number, to a customer and ensure that the customer is able to contact the retailer or electricity marketing agent during normal business hours for the purposes of enquiries, verifications and complaints.	2	Moderate	Probable	Medium	Moderate	Priority 4
138	Clause 2.5(1)	A retailer or electricity marketing agent must, on request, provide a customer with the information specified in subclause 2.5(1).	2	Moderate	Probable	Medium	Moderate	Priority 4
139	Clause 2.5(2)	A retailer or electricity marketing agent who meets with a customer face to face must: <ul style="list-style-type: none"> wear a clearly visible and legible identity card showing the information specified in subclause 2.5(2)(a); and provide the written information specified in subclause 2.5(2)(b) as soon as practicable following a request by the customer. 	2	Moderate	Probable	Medium	Moderate	Priority 4
140	Clause 2.6	A retailer or electricity marketing agent who visits a person's premises for the purposes of marketing must comply with any clearly visible signs indicating that canvassing is not permitted at the premises, or no advertising is to be left at the premises.	2	Moderate	Probable	Medium	Moderate	Priority 4
141	Clause 2.9	An electricity marketing agent must keep a record of complaints from customers or persons who are contacted by, or on behalf of, the electricity marketing agent for the purposes of marketing; and provide the electricity ombudsman with all of the information that it has relating to a complaint, within 28 days of receiving a request for that information.	2	Moderate	Probable	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
142	Clause 2.10	An electricity marketing agent must keep a record, or other information, required under the Code for at least 2 years after the last time that a customer or person was contacted by, or on behalf of, the electricity marketing agent, or after receipt of the last contact from, or on behalf of, the electricity marketing agent, whichever is later.	2	Moderate	Probable	Medium	Moderate	Priority 4
Connection								
143	Clause 3.1(1)	If a retailer agrees to sell electricity to a customer or arrange for the connection of the customer's supply address, the retailer must forward the customer's request for the connection to the relevant distributor.	2	Moderate	Probable	Medium	Moderate	Priority 4
144	Clause 3.1(2)	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	2	Moderate	Probable	Medium	Moderate	Priority 4
Billing								
145	Clause 4.1	A retailer must issue a bill no more than once a month and at least once every 3 months, except for the circumstances specified in subclause 4.1.	2	Moderate	Probable	Medium	Moderate	Priority 4
146	Clause 4.2(1)	For the purposes of subclause 4.1(a)(ii), a retailer has given a customer notice if, prior to placing a customer on a shortened billing cycle, the retailer advises the customer of the information specified in subclause 4.2(1).	2	Moderate	Unlikely	Medium	Moderate	Priority 4
147	Clause 4.2(2)	If a residential customer informs a retailer that the customer is experiencing payment difficulties or financial hardship and the customer is assessed as experiencing payment difficulties or financial hardship, the retailer must not place that customer on a shortened billing cycle without that customer's verifiable consent.	2	N/A – CleanTech Energy is not licenced to supply residential customers				
148	Clause 4.2(3)	A retailer must give a customer written notice of a decision to shorten the customer's billing cycle within 10 business days of making the decision.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
149	Clause 4.2(4)	A retailer must ensure that a shortened billing cycle is for a period of at least 10 business days.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
150	Clause 4.2(5)	On request, a retailer must return a customer who is subject to a shortened billing cycle to the billing cycle that previously applied if the customer has paid 3 consecutive bills by the due date.	2	Moderate	Unlikely	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
151	Clause 4.2(6)	A retailer must inform a customer, who is subject to a shortened billing cycle, at least every 3 months about the conditions upon which the customer can be returned to the previous billing cycle.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
152	Clause 4.3(1)	Notwithstanding clause 4.1, on receipt of a request by a customer, a retailer may provide the customer with a bill that reflects a bill-smoothing arrangement with respect to any 12- month period.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
153	Clause 4.3(2)	If a retailer provides a customer with a bill under a bill smoothing arrangement, the retailer must ensure that the conditions specified in subclause 4.3(2) are met.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
154	Clause 4.4	A retailer must issue a bill to a customer at the customer's supply address, unless the customer has nominated another address or an electronic address.	2	Moderate	Probable	Medium	Moderate	Priority 4
155	Clause 4.5(1)	A retailer must include the minimum prescribed information in subclause 4.5(1) on a customer's bill, unless the customer agrees otherwise.	2	Moderate	Probable	Medium	Moderate	Priority 4
156	Clause 4.5(3)	If a retailer identifies and wishes to bill a customer for a 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.	2	Moderate	Probable	Medium	Moderate	Priority 4
157	Clause 4.6	Subject to clauses 4.3 and 4.8, a retailer must base a customer's bill on the following: <ul style="list-style-type: none"> the distributor's or metering agent's reading of the meter at the customer's supply address; the customer's reading of the meter in the circumstances specified in subclause 4.6(1)(b); or if the connection point is a Type 7 connection point, the procedure is set out in the metrology procedure or Metering Code, or as set out in any applicable law. 	2	Moderate	Probable	Medium	Moderate	Priority 4
158	Clause 4.7	Other than in respect of a Type 7 connection, a retailer must use its best endeavours to ensure that the meter reading data is obtained as frequently as required to prepare its bills.	NR	Minor	Probable	Low	Moderate	Priority 5
159	Clause 4.8(1)	If a retailer is unable to reasonably base a bill on a reading of the meter, a retailer must give the customer an estimated bill.	2	Moderate	Probable	Medium	Moderate	Priority 4
160	Clause 4.8(2)	In circumstances where a customer's bill is estimated, a retailer must clearly specify on the customer's bill the information required under subclause 4.8(2).	2	Moderate	Probable	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
161	Clause 4.8(3)	On request, a retailer must inform a customer of the basis and the reason for the estimation.	2	Moderate	Probable	Medium	Moderate	Priority 4
162	Clause 4.9	In accordance with clause 4.19, if a retailer gives a customer an estimated bill and the meter is subsequently read, the retailer must include an adjustment on the next bill to take account of the actual meter reading.	2	Moderate	Probable	Medium	Moderate	Priority 4
163	Clause 4.10	If a customer satisfies the requirements specified in subclause 4.10, a retailer must use its best endeavours to replace an estimated bill with a bill based on an actual reading.	2	Moderate	Probable	Medium	Moderate	Priority 4
164	Clause 4.11(1)	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.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
165	Clause 4.11(2)	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.	2	Moderate	Probable	Medium	Moderate	Priority 4
166	Clause 4.12(1)	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 customer satisfying those conditions	2	Moderate	Probable	Medium	Moderate	Priority 4
167	Clause 4.13	If a customer's electricity 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	2	Moderate	Probable	Medium	Moderate	Priority 4
168	Clause 4.14(1)	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.	NR	Minor	Probable	Low	Moderate	Priority 5
169	Clause 4.14(2)	Subject to subclause 4.14(3), if a customer's account is in credit at the time of account closure, a retailer must, in accordance with the customer's instructions, transfer the amount of credit to another account that the customer has with the retailer or a bank account nominated by the customer, within 12 business days or other agreed time.	2	Moderate	Probable	Medium	Moderate	Priority 4
170	Clause 4.14(3)	If a customer's account is in credit at the time of account closure and the customer owes a debt to a retailer, the retailer may use that credit to offset the debt owed to the retailer by giving the customer written notice. If any amount remains after the set off, the retailer must ask the customer for instructions to transfer the remaining amount in accordance with subclause 4.14(2).	2	Moderate	Probable	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
171	Clause 4.15	A retailer must review a customer's bill on request by the customer, subject to the customer paying: <ul style="list-style-type: none"> that portion of the bill under review that the customer and a retailer agree is not in dispute; or an amount equal to the average amount of the customer's bill over the previous 12 months (excluding the bill in dispute) and any future bills that are properly due. 	2	Moderate	Probable	Medium	Moderate	Priority 4
172	Clause 4.16(1)(a)	If a retailer has reviewed a customer's bill and is satisfied that the bill is correct, the retailer may require the customer to pay the unpaid amount. The retailer must advise the customer that the customer may request for a meter test in accordance with the applicable law; and also the existence and operation of the retailer's internal complaints handling processes and details of any applicable external complaints handling processes.	2	Moderate	Probable	Medium	Moderate	Priority 4
173	Clause 4.16(1)(b)	If a retailer has reviewed a customer's bill and is satisfied that the bill is incorrect, the retailer must adjust the bill in accordance with clauses 4.17 and 4.18.	2	Moderate	Probable	Medium	Moderate	Priority 4
174	Clause 4.16(2)	A retailer must inform a customer of the outcome of the review of a bill as soon as practicable.	2	Moderate	Probable	Medium	Moderate	Priority 4
175	Clause 4.16(3)	If a retailer has not informed a customer of the outcome of the review of a bill within 20 business days from the date of receipt of the request for review, the retailer must provide the customer with notification of the status of the review as soon as practicable.	2	Moderate	Probable	Medium	Moderate	Priority 4
176	Clause 4.17(2)	If a retailer proposes to recover an amount undercharged as a result of an error, defect, or default for which the retailer or distributor is responsible (including where a meter has been found to be defective), a retailer must do so in the manner specified.	2	Moderate	Probable	Medium	Moderate	Priority 4
177	Clause 4.18(2)	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: <ul style="list-style-type: none"> use its best endeavours to inform the customer within 10 business days of the retailer becoming aware of the error, defect, or default; and subject to subclauses 4.18(6) and 4.18(7), ask the customer for instructions for the credit or repayment of the amount. 	NR	Minor	Probable	Low	Moderate	Priority 5

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
178	Clause 4.18(3)	A retailer must pay the amount overcharged in accordance with the customer's instructions within 12 business days of receiving the instructions.	2	Moderate	Probable	Medium	Moderate	Priority 4
179	Clause 4.18(4)	If instructions regarding repayment of an overcharged bill are not received within 5 business days of a retailer making the request, a retailer must use reasonable endeavours to credit the amount overcharged to a customer's account.	NR	Minor	Probable	Low	Moderate	Priority 5
180	Clause 4.18(6)	Where the amount overcharged is less than \$100, a retailer may proceed to deal with the matter as outlined in subclause 4.18(6).	NR	Minor	Probable	Low	Moderate	Priority 5
181	Clause 4.18(7)	A retailer may, by giving the customer written notice, use an amount overcharged to set off a debt owed to the retailer, provided that the customer is not a residential customer experiencing payment difficulties or financial hardship. If, after the set off, there remains an amount of credit, the retailer must deal with the amount of credit in accordance with subclauses 4.18(2) or 4.18(6), as applicable.	NR	Minor	Probable	Low	Moderate	Priority 5
182	Clause 4.19(1)	If a retailer proposes to recover an amount of an adjustment which does not arise due to any act or omission of a customer, the retailer must comply with the requirements specified in subclause 4.19(1).	2	Moderate	Probable	Medium	Moderate	Priority 4
183	Clause 4.19(2)	If the meter is read under either clause 4.6 or clause 4.3(2)(d), and the amount of the adjustment is an amount owing to the customer, the retailer must: <ul style="list-style-type: none"> • use its best endeavours to inform the customer within 10 business days; and • subject to subclauses 4.19(5) and 4.19(7), ask the customer for instructions about the repayment of the amount. 	NR	Minor	Probable	Low	Moderate	Priority 5
184	Clause 4.19(3)	If a retailer receives instructions under subclause 4.19(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.	2	Moderate	Probable	Medium	Moderate	Priority 4
185	Clause 4.19(4)	If a retailer does not receive instructions under subclause 4.19(2), within 5 business days of making the request, the retailer must use reasonable endeavours to credit the amount of the adjustment to the customer's account.	NR	Minor	Probable	Low	Moderate	Priority 5

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
186	Clause 4.19(7)	A retailer may, after notifying the customer in writing, use an amount of an adjustment to set off that customer's debt owed to the retailer, provided that the customer is not a residential customer in payment difficulties or financial hardship. If, after the set off, there remains an amount of credit, the retailer must deal with that amount in accordance with subclause 4.19(2) or, if the amount is less than \$100, subclause 4.19(5).	NR	Minor	Probable	Low	Moderate	Priority 5
Payment								
187	Clause 5.1	The due date on a bill must be at least 12 business days from the dispatch date of that bill unless otherwise agreed with a customer.	2	Moderate	Probable	Medium	Moderate	Priority 4
188	Clause 5.2	Unless otherwise agreed with a customer, a retailer must offer the customer at least the payment methods prescribed in clause 5.2.	2	Moderate	Probable	Medium	Moderate	Priority 4
189	Clause 5.3	Prior to commencing a direct debit facility, a retailer must obtain a customer's verifiable consent and agree with the customer the date of commencement of the facility and the frequency of the direct debits.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
190	Clause 5.4	Upon request, a retailer must accept payment in advance from a customer. This will not require a retailer to credit any interest to the amounts paid in advance. Subject to clause 6.9, and unless otherwise agreed with a customer, the minimum amount for an advance payment that a retailer will accept is \$20.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
191	Clause 5.5	If, due to illness or absence, a residential customer is unable to pay by way of the methods described in clause 5.2, a retailer must offer to redirect the customer's bill to a third person at no charge.	2	N/A – CleanTech Energy is not licenced to supply residential customers				
192	Clause 5.6(1)	A retailer must not charge a residential customer a late payment fee in the circumstances specified in subclause 5.6(1).	2					
193	Clause 5.6(2)	If a retailer has charged a late payment fee in the circumstances set out in subclause 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.	2					
194	Clause 5.6(3)	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.	2					
195	Clause 5.6(4)	A retailer must not charge a residential customer more than 2 late payment fees in relation to the same bill or more than 12 late payment fees in a year	2					

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
196	Clause 5.6(5)	If a residential customer has been assessed as being in financial hardship, a retailer must retrospectively waive any late payment fee charged to this customer's last bill prior to the assessment being made.	2					
197	Clause 5.7(1)	A retailer must not require a customer, who has vacated a supply address, to pay for electricity consumed at the customer's supply address in the circumstances specified in subclause 5.7(1).	2	Moderate	Probable	Medium	Moderate	Priority 4
198	Clause 5.7(2)	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 the customer to pay for electricity consumed at that supply address from the date the customer gave the notice to the retailer	2	Moderate	Probable	Medium	Moderate	Priority 4
199	Clause 5.7(4)	Notwithstanding subclauses 5.7(1) and (2), a retailer must not require a previous customer to pay for electricity consumed at the supply address in the circumstances specified in subclause 5.7(4).	2	Moderate	Probable	Medium	Moderate	Priority 4
200	Clause 5.8(1)	A retailer must not commence proceedings to recover a debt from a residential customer who has informed the retailer in accordance with clause 6.1(1) that they are experiencing payment difficulties or financial hardship, unless and until the retailer has complied with all the requirements of clause 6.1 and (if applicable) clause 6.3; and while a residential customer continues to make payments under an alternative arrangement.	2	N/A – CleanTech Energy is not licenced to supply residential customers				
201	Clause 5.8(2)	A retailer must not recover, or attempt to recover, a debt from a person relating to a supply address other than the customer who the retailer has, or had, entered into a contract for the supply of electricity to that supply address.	2	Moderate	Probable	Medium	Moderate	Priority 4
201 A	Clause 5.8(3)	A retailer may transfer one customer's debt to another customer if requested by the customer owing the debt, providing the retailer obtains the other customer's verifiable consent to the transfer.	NR	Minor	Probable	Low	Moderate	Priority 5
Payment difficulties and financial hardship								
202 to 219	Clauses 6.1 to 6.9	Payment difficulties and financial hardship obligations relating to residential customers	2	N/A – CleanTech Energy is not licenced to supply residential customers				
220	Clause 6.10(1)	A retailer must develop a hardship policy and hardship procedures to assist customers experiencing financial hardship to meet their financial obligations and responsibilities to the retailer.	2	Moderate	Probable	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
221	Clause 6.10(2)	A retailer must ensure that its hardship policy complies with the criteria specified in subclause 6.10(2).	2	Moderate	Probable	Medium	Moderate	Priority 4
222	Clause 6.10(3)	A retailer must ensure that its hardship procedures comply with the criteria specified in subclause 6.10(3).	2	Moderate	Probable	Medium	Moderate	Priority 4
223	Clause 6.10(4)	If requested, a retailer must give residential customers and relevant consumer representatives a copy of the retailer's hardship policy, including by post, at no charge.	2	N/A – CleanTech Energy is not licenced to supply residential customers				
225	Clause 6.10(6)	If directed by the ERA, a retailer must review its hardship policy and hardship procedures in consultation with relevant consumer representatives and submit the results of that review to the ERA within 5 business days after it is completed.	2	Moderate	Probable	Medium	Moderate	Priority 4
226	Clause 6.10(7)	A retailer must comply with the ERA's Financial Hardship Policy Guidelines.	2	Moderate	Probable	Medium	Moderate	Priority 4
227	Clause 6.10(8)	If a retailer makes a material amendment to its hardship policy, the retailer must consult with relevant consumer representatives and submit a copy of the retailer's amended hardship policy to the ERA within 5 business days of the amendment.	2	Moderate	Probable	Medium	Moderate	Priority 4
228	Clause 6.11	A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties.	2	Moderate	Probable	Medium	Moderate	Priority 4
Disconnection and interruption								
229	Clause 7.1(1)	Prior to arranging for a disconnection of a customer's supply address for failure to pay a bill, a retailer must give the customer a reminder notice, which contains the information specified in subclause 7.1(1)(a), not less than 15 business days from the dispatch date of the bill. The retailer must use its best endeavours to contact the customer to advise of the proposed disconnection and give the customer a disconnection warning, in the manner and timeframes specified in subclause 7.1(1)(c).	2	Moderate	Probable	Medium	Moderate	Priority 4
230	Clause 7.2(1)	A retailer must not arrange for a disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in subclause 7.2(1).	2	Moderate	Probable	Medium	Moderate	Priority 4
231	Clause 7.3	In relation to dual fuel contracts, a retailer must not arrange for disconnection of a residential customer's supply address for failure to pay a bill within 15 business days from the date of disconnection of that customer's gas supply.	2	N/A – CleanTech Energy is not licenced to supply residential customers				

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
232	Clause 7.4(1)	Unless the conditions specified in subclause 7.4(1) are satisfied, a retailer must not arrange for the disconnection of a customer's supply address for denying access to the meter.	2	Moderate	Probable	Medium	Moderate	Priority 4
234	Clause 7.6	Subject to subclause 7.6(3), a retailer or distributor must comply with the limitations specified in subclauses 7.6(1)-(2) when arranging for disconnection or disconnecting a customer's supply address.	1	Major	Probable	High	Moderate	Priority 2
235	Clause 7.7(1)	If a customer provides a retailer with confirmation from an appropriately qualified medical practitioner that a person residing at the customer's supply address requires life support equipment, the retailer must comply with subclause 7.7(1).	1	Major	Probable	High	Moderate	Priority 2
236	Clause 7.7(2)	A retailer must undertake the actions specified in subclauses 7.7(2)(e)-(g), if a customer registered with a retailer under subclause 7.7(1) notifies the retailer: <ul style="list-style-type: none"> that the person requiring life support equipment is changing supply address; that the customer, but not the person requiring life support equipment, is changing supply address; of a change in contact details; or that the address no longer requires registration as life support equipment address. 	1	Major	Probable	High	Moderate	Priority 2
240	Clause 7.7(6)	A retailer must contact the customer to ascertain whether life support equipment is required or to request re-certification in the timeframe, manner and circumstances specified in subclause 7.7(6).	2	Moderate	Probable	Medium	Moderate	Priority 4
241	Clause 7.7(7)	A retailer or a distributor must remove the customers' details from the life support equipment register in the circumstances and timeframes specified in subclause 7.7(7).	2	Moderate	Probable	Medium	Moderate	Priority 4
Reconnection								
242	Clause 8.1(1)	A retailer must arrange to reconnect a customer's supply address if the customer remedies their breach, makes a request for reconnection and pays the retailer's reasonable charges (if any) for reconnection, or accepts an offer of an instalment plan for the retailer's reasonable charges.	2	Moderate	Probable	Medium	Moderate	Priority 4
243	Clause 8.1(2)	A retailer must forward the request for reconnection to the relevant distributor within the timeframes specified in subclause 8.1(2).	2	Moderate	Probable	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
Pre-payment meters								
245	Clause 9.1(2)	A distributor may only operate a pre-payment meter and a retailer may only offer a pre-payment meter service in an area that has been declared by the Minister by notice published in the Government Gazette.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
246	Clause 9.2(1)	A retailer must not provide a pre-payment meter service at a residential customer's supply address without the verifiable consent of the customer or the customer's nominated representative.	2	N/A – CleanTech Energy is not licenced to supply residential customers				
247	Clause 9.2(2)	A retailer must establish an account for each pre-payment meter operating at a residential customer's supply address.	2					
249	Clause 9.3(1)	If a residential customer requests information on the use of a pre-payment meter, a retailer must advise the information specified in subclause 9.3(1) at no charge, and in clear, simple and concise language.	2					
250	Clause 9.3(2)	No later than 10 business days after the time a residential customer enters into a pre-payment meter contract at that customer's supply address, a retailer must give, or make available to, that customer the information specified in subclauses 9.3(1) and 9.3(2)(a)-(s) at no charge.	2					
251	Clause 9.3(3)	A retailer must ensure that the following information is shown on, or directly adjacent to, a residential customer's prepayment meter: <ul style="list-style-type: none"> the positive or negative financial balance of the prepayment meter within one dollar (\$1) of the actual balance; whether the pre-payment meter is operating on normal credit or emergency credit; a telephone number for enquiries; and the distributor's 24-hour telephone number for faults and emergencies. 	2					
252	Clause 9.3(4)	On request and at no charge, a retailer must give a prepayment meter customer the following information: total energy consumption; average daily consumption; and the average daily cost of consumption for the previous 2 years, or since the commencement of the pre-payment meter contract (whichever is shorter), divided into quarterly segments.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
253	Clause 9.3(5)	If the recharge facilities available to a residential customer change from the initial recharge facilities referred to in subclause (2)(r), a retailer must use reasonable endeavours to notify a pre-payment meter customer in writing or by electronic means within 10 business days of the change.	2	N/A – CleanTech Energy is not licenced to supply residential customers				

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
254	Clause 9.4(1)	<p>If a pre-payment meter customer notifies a retailer that it wants to replace or switch a pre-payment meter to a standard meter, the retailer must</p> <ul style="list-style-type: none"> send the information referred to in clauses 2.3 and 2.4 to the customer; and arrange with the relevant distributor to remove or render non-operational the pre-payment meter and replace or switch the pre-payment meter to a standard meter within 1 business day of the request. 	2	Moderate	Unlikely	Medium	Moderate	Priority 4
255	Clause 9.4(2)	A retailer must not charge for reversion to a standard meter if a pre-payment customer is a residential customer and that customer, or their nominated representative, requests reversion of a pre-payment meter within 3 months of its installation or the date the customer agreed to enter into the pre-payment contract, whichever is later	2	N/A – CleanTech Energy is not licenced to supply residential customers				
257	Clause 9.5(1)	If a customer provides a retailer with confirmation from an appropriately qualified medical practitioner that a person residing at the supply address requires life support equipment, a retailer must not provide a pre-payment meter service in that address; or, if applicable, comply with the prescribed requirements in subclauses 9.5(1)(a)-(c).	1	Major	Unlikely	High	Moderate	Priority 2
259	Clause 9.6	A retailer must ensure that a pre-payment meter service complies with the prescribed requirements in subclause 9.6.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
260	Clause 9.7(a), (b) and (d)	<p>A retailer must ensure that:</p> <ul style="list-style-type: none"> at least 1 recharge facility is located as close as practicable to a pre-payment meter, and in any case no further than 40 kilometres away; a pre-payment meter customer can access a recharge facility at least 3 hours per day, 5 days a week; and the minimum amount to be credited by a recharge facility does not exceed \$20 per increment. 	2	Moderate	Unlikely	Medium	Moderate	Priority 4
261	Clause 9.8	If a pre-payment meter customer demonstrates to a retailer that the customer is entitled to receive a concession, the retailer must ensure that the pre-payment meter customer receives the benefit of the concession.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
262	Clause 9.9(1)	If requested by a pre-payment meter customer, a retailer must make immediate arrangements to check the metering data; test the pre-payment meter; and/or arrange for a test of the metering installation at the connection point.	2	Moderate	Unlikely	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
264	Clause 9.9(4)	If a pre-payment meter is found to be inaccurate or not operating correctly, a retailer must: immediately arrange for the repair or replacement of the pre-payment meter; correct any overcharging or undercharging; and refund any charges payable by a customer for testing the pre-payment meter.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
265	Clause 9.10(1)	Subject to a pre-payment meter customer notifying a retailer of the proposed vacation date, the retailer must ensure that the pre-payment customer can retrieve all remaining credit at the time that customer vacates the supply address.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
266	Clause 9.10(2)	If a pre-payment meter customer (including a customer who has vacated the supply address) has been overcharged as a result of an act or omission of a retailer or distributor, the retailer must use its best endeavours to inform and reimburse the pre-payment meter customer, (except in the circumstances in clause 9.10(7)) in the timeframe and manner specified.	NR	Minor	Unlikely	Low	Moderate	Priority 5
267	Clause 9.10(3)	The retailer must pay the amount in accordance with the prepayment meter customer's instructions within 12 business days of receiving the instructions.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
268	Clause 9.10(4)	If a retailer does not receive reimbursement instructions within 20 business days of making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's account.	NR	Minor	Unlikely	Low	Moderate	Priority 5
269	Clause 9.10(6)	If a retailer proposes to recover an amount undercharged to a pre-payment meter customer as a result of an act or omission by the retailer or distributor, the retailer must comply with the conditions specified in subclause 9.10(6).	2	Moderate	Unlikely	Medium	Moderate	Priority 4
270	Clause 9.11(1)	A retailer must give reasonable consideration to a request by a residential customer or relevant consumer representative for a waiver of any fee to replace or switch a pre-payment meter to a standard meter.	2	N/A – CleanTech Energy is not licenced to supply residential customers				
271	Clause 9.11(2)	If a retailer is informed by a pre-payment meter customer that the customer is experiencing payment difficulties or financial hardship, or the retailer identifies the customer as having been disconnected in the manner specified in subclause 9.11(2)(b), the retailer must, subject to subclause 9.11(3), use its best endeavours to contact the customer as soon as reasonably practicable to provide the information prescribed in subclause 9.11(2)(d)-(g).	NR	Minor	Unlikely	Low	Moderate	Priority 5

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
Information & communication								
272	Clause 10.1(1)	A retailer must give notice of any variations in its tariffs, fees and charges, to each of its customers affected by the variation no later than the next bill in the customer's billing cycle.	2	Moderate	Probable	Medium	Moderate	Priority 4
273	Clause 10.1(2)	On request and at no charge, a retailer must give or make available to a customer reasonable information on its tariffs, fees and charges, including any alternative tariffs that may be available to that customer.	2	Moderate	Probable	Medium	Moderate	Priority 4
274	Clause 10.1(3)	A retailer must give or make available to a customer the information requested on tariffs, fees and charges within 8 business days of the date of receipt and, if requested, provide the information in writing.	2	Moderate	Probable	Medium	Moderate	Priority 4
275	Clause 10.2(1)	On request, a retailer must provide a non-contestable customer with their billing data.	2	Moderate	Probable	Medium	Moderate	Priority 4
276	Clause 10.2(2)	If a non-contestable customer requests 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 a retailer, the retailer must provide the data at no charge.	2	Moderate	Probable	Medium	Moderate	Priority 4
277	Clause 10.2(3)	A retailer must give the requested billing data under subclause 10.2(1) within 10 business days of the receipt of the request, or on payment of the retailer's reasonable charge for providing this data.	2	Moderate	Probable	Medium	Moderate	Priority 4
278	Clause 10.2(4)	A retailer must keep a non-contestable customer's billing data for 7 years.	2	Moderate	Probable	Medium	Moderate	Priority 4
279	Clause 10.3	On request and at no charge, a retailer must provide a residential customer with information on the types of concessions available to the residential customer and the name and contact details of the organisation responsible for administering those concessions (if not the retailer).	2	N/A – CleanTech Energy is not licenced to supply residential customers				
280	Clause 10.3A	At least once a year, a retailer must provide a customer with written details of the retailer's and distributor's obligations to make payments to the customer under Part 14 of this Code and under any other legislation in Western Australia, including the amount of the payment and the eligibility criteria for the payment.	2	Moderate	Probable	Medium	Moderate	Priority 4
281	Clause 10.4	On request and at no charge, a retailer must give, or make available to, a customer general information on cost effective and efficient ways to utilise electricity; and the typical running costs of major domestic appliances.	2	Moderate	Probable	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
282	Clause 10.5	If asked by a customer for information relating to the distribution of electricity, a retailer must give the information to the customer or refer the customer to the relevant distributor for a response.	2	Moderate	Probable	Medium	Moderate	Priority 4
290	Clause 10.9	To the extent practicable, a retailer and distributor must ensure that any written information that must be given to a customer by the retailer or distributor or its electricity marketing agent under the Code of Conduct is expressed in clear, simple, concise language and in a format that is easy to understand.	NR	Minor	Probable	Low	Moderate	Priority 5
291	Clause 10.10(1)	On request, a retailer and a distributor must inform a customer how to obtain a copy of the Code of Conduct.	2	Moderate	Probable	Medium	Moderate	Priority 4
292	Clause 10.10(2)	A retailer and distributor must make electronic copies of the Code of Conduct available on their websites, at no charge.	2	Moderate	Probable	Medium	Moderate	Priority 4
294	Clause 10.11(1)	On request and at no charge, a retailer and a distributor must make services available to a residential customer to assist the residential customer to interpret information provided by the retailer or distributor (including independent multi-lingual and TTY services, and large print copies).	2	N/A – CleanTech Energy is not licenced to supply residential customers				
295	Clause 10.11(2)	For residential customers, a retailer and, if appropriate, a distributor, must include the information prescribed in subclause 10.11(2)(a) on its bills and bill-related information, reminder notices and disconnection warnings.	2	N/A – CleanTech Energy is not licenced to supply residential customers				
297	Clause 10.12(2)	On request, a retailer must advise a customer of the availability of different types of meters or refer the customer to the relevant distributor for a response.	2	Moderate	Probable	Medium	Moderate	Priority 4
Complaints & dispute resolution								
298	Clause 12.1(1)	A retailer and distributor must develop, maintain and implement an internal process for handling complaints and resolving disputes.	2	Moderate	Probable	Medium	Moderate	Priority 4
299	Clause 12.1(2)	The complaints handling process under subclause 12.1(1) must comply with the requirements specified in subclauses 12.1(2)(a), (b) and (c) and be made available at no cost.	2	Moderate	Probable	Medium	Moderate	Priority 4
300	Clause 12.1(3)	A retailer or a distributor must advise the customer in accordance with subclause 12.1(3).	2	Moderate	Probable	Medium	Moderate	Priority 4
301	Clause 12.1(4)	On receipt of a written complaint by a customer, a retailer or distributor must acknowledge the complaint within 10 business days and respond to the complaint within 20 business days.	2	Moderate	Probable	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
302	Clause 12.2	A retailer must comply with any guideline developed by the ERA to distinguish customer queries from complaints.	2	Moderate	Probable	Medium	Moderate	Priority 4
303	Clause 12.3	On request and at no charge, a retailer, distributor and electricity marketing agent must give a customer information that will assist the customer to utilise the respective complaints handling processes.	2	Moderate	Probable	Medium	Moderate	Priority 4
304	Clause 12.4	When a retailer, distributor or electricity 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 appropriate to deal with the complaint (if known).	2	Moderate	Probable	Medium	Moderate	Priority 4
Reporting								
305	Clause 13.1	A retailer and a distributor must prepare a report in respect of each reporting year setting out the information specified by the ERA.	2	Moderate	Probable	Medium	Moderate	Priority 4
306	Clause 12.3	The report specified in clause 13.1 must be provided to the ERA by the date, and in the manner and form, specified by the ERA.	2	Moderate	Probable	Medium	Moderate	Priority 4
307	Clause 13.3	The report specified in clause 13.1 must be published by the date specified by the ERA. In accordance with clause 13.3(2), a report is published if: <ul style="list-style-type: none"> copies are available to the public, without cost, in places where the retailer or distributor transacts business with the public; and a copy is posted on the retailer or distributor's website. 	2	Moderate	Probable	Medium	Moderate	Priority 4
Service standard payments								
308	Clause 14.1(1)	Subject to clause 14.6, a retailer must pay the stated compensation to a customer if the customer is not reconnected in accordance with the timeframes specified in Part 8.	2	Moderate	Probable	Medium	Moderate	Priority 4
310	Clause 14.2(1)	Subject to clause 14.6, a retailer must pay the specified compensation to a customer if: <ul style="list-style-type: none"> it fails to comply with any of the procedures specified in Part 6 or Part 7 prior to arranging for disconnection or disconnecting the customer for failure to pay a bill; or arranges for disconnection or disconnects the customer for failure to pay a bill in contravention of clauses 7.2, 7.3, 7.6 or 7.7 for failure to pay a bill. 	2	Moderate	Probable	Medium	Moderate	Priority 4
312	Clause 14.3(1)	Subject to clause 14.6, a retailer must pay the customer \$20 if the retailer has failed to acknowledge or respond to a complaint within the timeframes prescribed in subclause 12.1(4).	2	Moderate	Probable	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
315	Clause 14.7(1)	A retailer that is required to make a compensation payment for failing to satisfy a service standard under clauses 14.1, 14.2 or 14.3 must do so in the manner specified in subclause 14.7(1).	2	Moderate	Probable	Medium	Moderate	Priority 4
15 Electricity Industry Metering Code – Licence Conditions and Obligations								
Part 3 Meters and metering installations								
324	Clause 3.3B	If a user is aware of bi-directional electricity flows at a metering point that was not previously subject to a bidirectional flows or any changes in a customer's or user's circumstances in a metering point that will result in bidirectional flows, the user must notify the network operator within 2 business days.	2	Moderate	Probable	Medium	Strong	Priority 4
339	Clause 3.11(3)	A Code participant who becomes aware of an outage or malfunction of a metering installation must advise the network operator as soon as practicable.	2	Moderate	Probable	Medium	Weak	Priority 3
Part 4 Metering database								
371	Clause 4.4(1)	If there is a discrepancy between energy data held in a metering installation and in the metering database, the affected Code participants and the network operator must liaise to determine the most appropriate way to resolve the discrepancy.	NR	Minor	Unlikely	Low	Moderate	Priority 5
372	Clause 4.5(1)	A Code participant must not knowingly permit the registry to be materially inaccurate.	NR	Minor	Unlikely	Low	Moderate	Priority 5
373	Clause 4.5(2)	Subject to subclause 5.19(6), if a Code participant, other than a network operator, becomes aware of a change to, or inaccuracy in, an item of standing data in the registry, then it must notify the network operator and provide details of the change or inaccuracy within the timeframes prescribed.	2	Moderate	Probable	Medium	Weak	Priority 3
Part 5 Metering services								
388	Clause 5.4(2)	A user must, when reasonably requested by a network operator, assist the network operator to comply with the network operator's obligation under subclause 5.4(1).	2	Moderate	Unlikely	Medium	Strong	Priority 4
401	Clause 5.16	If a user collects or receives energy data from a metering installation then the user must provide the network operator with the energy data (in accordance with the communication rules) within the timeframes prescribed.	2	Moderate	Unlikely	Medium	Moderate	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
402	Clause 5.17(1)	A user must provide standing data and validated, and where necessary substituted or estimated, energy data to the user's customer to which that information relates where the user is required by an enactment or an agreement to do so for billing purposes or for the purpose of providing metering services to the customer.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
405	Clause 5.18	If a user collects or receives information regarding a change in the energisation status of a metering point then the user must provide the network operator with the prescribed information, including the stated attributes, within the timeframes prescribed.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
406	Clause 5.19(1)	A user must, when requested by the network operator acting in accordance with good electricity industry practice, use reasonable endeavours to collect information from customers, if any, that assists the network operator in meeting its obligations described in the Code and elsewhere, and provide that information to the network operator.	NR	Minor	Unlikely	Low	Moderate	Priority 5
407	Clause 5.19(2)	A user must, to the extent that it is able, collect and maintain a record of the prescribed information in relation to the site of each connection point with which the user is associated.	NR	Minor	Probable	Low	Strong	Priority 5
408	Clause 5.19(3)	Subject to subclauses 5.19(3A) and 5.19(6), the user must, within 1 business day after becoming aware of any change in an attribute described in subclause 5.19(2), notify the network operator of the change.	2	Moderate	Probable	Medium	Weak	Priority 3
410	Clause 5.19(6)	The user must use reasonable endeavours to ensure that it does not notify the network operator of a change in an attribute described in subclause 5.19(2) that results from the provision of standing data by the network operator to the user.	NR	Minor	Unlikely	Low	Moderate	Priority 5
416	Clause 5.21(5)	A Code participant must not request a test or audit under subclause 5.21(1) unless the Code participant is a user and the test or audit relates to a time or times at which the user was the current user or the Code participant is the IMO.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
417	Clause 5.21(6)	A Code participant must not make a request under subclause 5.21(1) that is inconsistent with any access arrangement or agreement.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
435	Clause 5.27	Upon request from a network operator, the current user for a connection point must provide the network operator with customer attribute information that it reasonably believes are missing or incorrect within the timeframes prescribed.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
448	Clause 6.1(2)	A user must, in relation to a network on which it has an access contract, comply with the rules, procedures, agreements and criteria prescribed.	2	Moderate	Probable	Medium	Strong	Priority 4

No	Obligation reference	Obligation description	Type	Consequence	Likelihood	Inherent Risk Rating	Control Assessment	Audit Priority
451	Clause 7.2(1)	Code participants must use reasonable endeavours to ensure that they can send and receive a notice by post, facsimile and electronic communication and must notify the network operator of a telephone number for voice communication in connection with the Code.	NR	Minor	Probable	Low	Strong	Priority 5
453	Clause 7.2(4)	If requested by a network operator with whom it has entered into an access contract, the Code participant must notify its contact details to a network operator within 3 business days after the request.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
454	Clause 7.2(5)	A Code participant must notify any affected network operator of any change to the contact details it notified to the network operator under subclause 7.2(4) at least 3 business days before the change takes effect.	2	Moderate	Unlikely	Medium	Strong	Priority 4
455	Clause 7.5	A Code participant must subject to subclauses 5.17A and 7.6 not disclose, or permit the disclosure of, confidential information provided to it under or in connection with the Code and may only use or reproduce confidential information for the purpose for which it was disclosed or another purpose contemplated by the Code.	2	Moderate	Probable	Medium	Moderate	Priority 4
456	Clause 7.6(1)	A Code participant must disclose or permit the disclosure of confidential information that is required to be disclosed by the Code.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
457	Clause 8.1(1)	If any dispute arises between any Code participants, then (subject to subclause 8.2(3)) representatives of disputing parties must meet within 5 business days after a notice given by a disputing party to the other disputing parties and attempt to resolve the dispute by negotiations in good faith.	NR	Minor	Unlikely	Low	Moderate	Priority 5
458	Clause 8.1(2)	If a dispute is not resolved within 10 business days after the dispute is referred to representative negotiations, the disputing parties must refer the dispute to a senior management officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.	NR	Minor	Unlikely	Low	Moderate	Priority 5
459	Clause 8.1(3)	If the dispute is not resolved within 10 business days after the dispute is referred to senior management negotiations, the disputing parties must refer the dispute to the senior executive officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.	NR	Minor	Unlikely	Low	Moderate	Priority 5
460	Clause 8.1(4)	If the dispute is resolved by representative negotiations, senior management negotiations or CEO negotiations, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
461	Clause 8.3(2)	The disputing parties must at all times conduct themselves in a manner which is directed towards achieving the objective in subclause 8.3(1).	NR	Minor	Unlikely	Low	Moderate	Priority 5

The following obligations are applicable only for the period 1 September 2017 to 30 June 2018 (refer to July 2017 Reporting Manual)								
113	Electricity Industry Act, Section 115(2)	A licensee that has, or is an associate of a person that has, access to services under an access agreement must not engage in conduct for the purpose of hindering or prohibiting access.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
115	Licence condition 23.2	The licensee must report a breach of the applicable code conditions by an electricity marketing agent to the ERA within the prescribed timeframe.	2	Moderate	Unlikely	Medium	Moderate	Priority 4

The following obligations are applicable only for the period 1 September 2017 to 30 June 2020 (refer to July 2018 Reporting Manual)								
78	Electricity Industry Act, Section 51	Where the licensee supplies electricity under a standard form contract, the standard form contract must comply with that licensee approved standard form contract on the ERA's website.	2	N/A – section 51 of the Electricity Industry Act does not place an obligation on a retailer				
129	Code of Conduct clause 2.1	A retailer must ensure that its electricity marketing agents comply with Part 2 of the Code of Conduct.	2	Moderate	Unlikely	Medium	Moderate	Priority 4
176 A	Code of Conduct clause 4.17(3)	A retailer may charge a customer interest on the undercharged amount or require the customer to pay a late fee, if the conditions in clause 4.17(3) are met	2	Moderate	Unlikely	Medium	Moderate	Priority 4
364	Metering Code clause 3.27	A person must not install a metering installation on a network unless the person is the network operator or a registered metering installation provider for the network operator doing the type of work authorised by its registration.	2	N/A – clause 3.27 of the Metering Code does not place an obligation on a retailer				

The following obligation was applicable only for the period 1 July 2018 to 30 June 2020 (refer to July 2018 Reporting Manual)								
243 A	Code of Conduct clause 8.1(3)	If a retailer does not forward the request for reconnection to the relevant distributor within the timeframes in subclause 8.1(2), the retailer will not be in breach of this clause (8.1) if the retailer causes the customer's supply address to be reconnected by the distributor within the timeframes in subclause 8.2(2) as if the distributor had received the request for reconnection from the retailer in accordance with subclause 8.1(2).	2	N/A – clause 8.1(3) of the Code of Conduct does not place an obligation on a retailer				

Appendix 3 - Previous audit recommendations

The following recommendations were made by the 2017 Performance Audit:

Note: The alpha-numerical reference in brackets after each obligation refers to the control and compliance adequacy ratings given in the 2017 Performance Audit report.

<p>Issue 1/2017</p> <p>Obligation 19, 44 – Customer Transfer Code clause 3.9(4), 4.16) (B 1)</p>	
<p>Recommendation 1/2017</p> <p>Formalise processes surrounding the location of VC storage within the dropbox.</p> <p>Specification of a common location is required to ensure ease of retrieval.</p>	<p>Action Plan 1/2017</p> <p>Ensure verifiable consent documents continue to be stored using the established processes.</p> <p>Responsible Person - Commercial Analyst.</p> <p>Target date - 15 October 2018.</p> <p>Status of Action Plan</p> <p><i>Complete @ April 2018.</i> Procedures were communicated to existing staff and arrangements were set-up for procedures to be communicated to any new staff.</p>
<p>Issue 2/2017</p> <p>Obligation 119 - Retail Licence condition 12.1 (B 2)</p> <p>Financial Statements prepared in house lacking specific reference to compliance with AUASB.</p>	
<p>Recommendation 2/2017</p> <p>Ensure Annual Reports specifically refer to compliance with AUASB and are certified accordingly.</p>	<p>Action Plan 2/2017</p> <p>Ensure that future Annual Reports prepared by Accountants specifically reference the AUASB.</p> <p>Responsible Person - Director, Commercial and Legal.</p> <p>Target date - 15 October 2018.</p> <p>Status of Action Plan</p> <p><i>Complete @ April 2018.</i> Appropriate requirements were established with the accountant.</p>
<p>Issue 3/2017</p> <p>Obligation 339, 373 - Electricity Industry Metering Code clause 3.11(3), 4.5(2) (B NR)</p> <p>Ensure dispute resolution processes are supported by initial contact in all instances.</p>	
<p>Recommendation 3/2017</p> <p>Establish business process to ensure the initial contact made by a customer or contact made by CTE Pty Ltd to customer or WPN is better tracked where the contact is made via telephone or verbal in nature.</p> <p>This will assist in ensuring compliance with clause 4.5(2) & 5.19(3) of the Metering Code.</p>	<p>Action Plan 3/2017</p> <p>Implement document control to procedures developed to ensure correct version utilised or establish storage process within dropbox to ensure currency maintained.</p> <p>Responsible Person - Director, Commercial and Legal.</p> <p>Target date - 15 October 2018.</p> <p>Status of Action Plan</p> <p><i>Complete @ April 2018.</i> Document control processes were updated and approved by the General Manager.</p>

Issue 4/2017

Obligation 408 - Electricity Industry Metering Code clause 5.19(3) (B NR)

Recommendation 4/2017

Establish business process to ensure the initial contact made by a customer or contact made by CTE Pty Ltd to customer or WPN is better tracked where the contact is made via telephone or verbal in nature (with specific compliance to the 1 business day rule).

Action Plan 4/2017

Implement document control to procedures developed to ensure correct version utilised or establish storage process within dropbox to ensure currency maintained.

Responsible Person - Director, Commercial and Legal.

Target date - 15 October 2018.

Status of Action Plan

Complete @ April 2018. Document control processes were updated and approved by the General Manager.

Issue 5/2017

Obligation 105 – Retail Licence Condition 4 (B 2)

During the audit period there were two instances where the licence fees have been paid outside the specified timeframe.

Recommendation 5/2017

Implementation of a compliance task list and employment of additional resources should adequately address this issue. The organisation is small and a standing agenda or similar business tool may be considered to ensure compliance in the future.

Action Plan 5/2017

Existing regulatory compliance schedule updated to have specific dates for when ERA license fee invoices are due to be obtained and paid. Commercial Analyst to find and pay invoice at that time, regardless of other accounts payable processes.

Responsible person - Commercial Analyst.

General Manager to review regulatory compliance schedule on a monthly basis to ensure completion.

Responsible person - General Manager.

Target date - 15 October 2018.

Status of Action Plan

Complete @ April 2018. Compliance schedule was updated to include due dates of invoices with reminders set weeks before the due date.

Issue 6/2017

Obligation 124 – Retail Licence Condition 16.1 (B 2)

Two occasions reported in the Compliance Report 2017 where information requested was submitted late.

Recommendation 6/2017

Monitor to ensure changes address issues with previous non-compliance.

Action Plan 6/2017

Bolstered energy market compliance knowledge in the management team by bringing on board new experienced employee in a General Manager position. Submit annual compliance reports in timely basis next report due by 31 August 2018. General Manager to be included in all communications from ERA.

Responsible person - General Manager.

Target date - 15 October 2018.

Status of Action Plan

Complete @ April 2018. An experienced General Manager was employed. Arrangements were implemented to ensure responsible staff prepared and submitted required information.

Appendix B - References

CleanTech Energy representatives participating in the audit

- General Manager
- Regulatory & Compliance Manager
- Administration Facilitator
- Sales & Account Manager
- Sales Executive – Business Manager
- Commercial Advisor – Wholesale Market
- Commercial Analyst.

AAG staff participating in the audit

		Hrs
• Andrew Baldwin	Executive Director	68
• Margaret-Mary Gauci	Consultant	10
• Stephen Linden	Director (QA review)	1

Key CleanTech Energy documents and other information sources examined

- Annual Compliance Reports – 2018, 2019, 2020
- Financial Statements – 2017/18, 2018/19
- Management Pack (Balance Sheet and Profit and Loss Statement) 30 June 2020
- Commercial Terms and Conditions V1811
- Commercial Terms and Conditions V2010
- Small Use Customer Pack V1811
- Customer Schedule 280919
- Sample Electricity Supply Agreements
- Sample invoices, included estimated invoices
- Sample Verifiable Consent forms
- Records of correspondence with customers
- Records of correspondence with the ERA
- Complaints Register
- Life Support Equipment Register
- Records of payment of licence fees and charges
- Invoice Charges Corrections Report
- Billing Flags Screenshot
- Sample solar installation correspondence and instructions
- Sample Welcome emails
- Evidence of notification of change of address
- Complaints and Disputes Resolution Policy
- Compliance Management Policy
- Disconnection Policy
- Life Support Policy
- Privacy and Credit Reporting Policy
- Risk Management Strategy
- Verifiable Consent Policy

- Accounts Receivable EFT Direct Debit and Credit Card Process
- AEMO – To Access Invoices Process
- Embedded Generation Process
- Errors in WP Standing Data Process
- Internal Complaints Process
- Internal Credit Control Process
- Internal Refund Process
- Life Support Process
- Meter Number Change Process
- Monthly Customers Billing Process
- NMI Roll IN Process
- Outages Process
- Quote Approval Process
- Verifiable Consent Process
- Western Power Transfer and Service Order Process
- WP Portal Access Process
- Records of compliance training
- Breach register
- Obligations register
- Compliance checklist
- Salesforce reports
- Small Use Code message example.