

McGill Engineering Services Pty Ltd

Engineering, Adjudication & Arbitration Services ABN 45 106 691 169

Amanda Energy Pty Ltd

Gas Trading Licence GTL 15
Performance Audit



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Mr T McLeod
General Manager
Amanda Energy Pty Ltd

Dear Mr McLeod

Performance Audit Gas Licence

The fieldwork on the performance audit of Gas Trading Licence GTL 15 for the audit period (4 October 2017 – 31 October 2020) is complete and I am pleased to submit the report to you. The report reflects my findings and opinions.

In my opinion, the Licensee has maintained a high level of compliance with the licence conditions. There was 1 non-compliance.

In my opinion, the Licensee maintained, in all material aspects, effective control procedures in relation to the trading licence (GTL 15) for the audit period on the relevant clauses referred to within the scope section of this report.

Yours sincerely



Kevan McGill
Director

Date 21 January 2021

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1 Gas Trading Licence Audit

2 Executive Summary {5.1.1}¹

2.1 Overall Conclusion

This performance audit was conducted in accordance with the *2019 Audit and Review Guidelines – Electricity and Gas Licences* (guidelines) issued by the Economic Regulation Authority (ERA) for the audit period 4 October 2017 – 31 October 2020.

In my opinion, the Licensee has maintained a high level of compliance with the licence conditions. There was 1 non-compliance requiring corrective actions. There are no issues with the integrity of reporting to the ERA or other statutory organisations.

In my opinion, the Licensee maintained, in all material aspects, effective control procedures in relation to the Gas Trading Licence (GTL 15) for the audit period based on the relevant clauses referred to within the scope section of this report.

2.2 The Licensee

The licensee (GTL 15) is a small sized Trader (less than 20 customers). The business is as an Energy Trader. The licence authorises the supply to gas customers (including those prescribed as small use).

2.3 Previous audit non-compliances and recommendations

There are no previous issues as this is the first audit.

2.4 Non-Compliances from current audit

There is one non-compliance from the current audit.

1.1.1 Compliance elements requiring corrective measures

The actions requiring corrective measures are:

Table of Current Audit Non-Compliances/Recommendations			
A. Resolved during current audit period			
Licence obligation reference no. / Recommendation reference from	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

¹ Audit Guidelines section number

previous audit (if applicable)			
1/2020	<p>1</p> <p>Economic Regulation Authority (Licensing Funding) Regulations 2014 clauses 6 & 7.</p> <p>Energy Coordination Act section 11Q(1-2)</p> <p>The fees have been paid and on time except 2017 payment which was 1 week late.</p> <p>Recommendation 1/2020 Improve the control actions. Note the amended process has remedied the error and no further action is required.</p>	<p>2017</p> <p>The accounts payable process was updated and there have been no late payments since.</p>	No further action required
B. Unresolved at end of current audit period			
Recommendation reference (no/year)	Non-compliance / Controls improvement (Rating / Licence obligation / Details of non-compliance or inadequacy of controls)	Auditor's recommendation	Action taken by the licensee by end of audit period

3 Performance Audit

3.1 Performance Audit Objectives [5.1.2]

Under section 13 of the *Energy Coordination Act 1994* (the Act), it is a requirement that every Licensee provide the ERA not less than once in every period of 2 years with a performance audit conducted by an independent expert acceptable to the ERA.

The primary objective of the audit is to assess the effectiveness of measures taken by the Licensee to maintain quality and compliance standards. The Act states a performance audit is an audit of the effectiveness of measures taken by the Licensee to meet the criteria specified in the licence. The licence states that compliance standards are contained in *applicable legislation*. Compliance criteria are defined in the licence as:

- (a) the terms and conditions of the *licence*; and
- (b) any other relevant matter in connection with the *applicable legislation* that the ERA determines should form part of the *performance audit*.

The licence also provides for individual licence conditions namely - the ERA may prescribe *individual performance standards* in relation to the Licensee of its obligations under this *licence* or the *applicable legislation* (the Act and subordinate legislation).

The audit was done in compliance with prevailing ERA guidelines and the *Gas Compliance Reporting Manual* (Manual²).

The Licensee appointed McGill Engineering Services Pty Ltd to conduct the audit of its Gas Trading Licence with approval from the ERA. A preliminary assessment was conducted with the Licensee's management to determine the inherent risk and the state of control for each compliance element of the Licence obligation. McGill Engineering Services Pty Ltd then prioritised the audit coverage based on the risk profile of the Licensee with an emphasis on providing greater focus and depth of testing for areas of higher risk to provide reasonable assurance that the Licensee had complied with the standards, outputs and outcomes under the Licence obligations.

The audit was conducted in a manner consistent with a risk-based approach to auditing using the risk evaluation model set out in AS ISO 31000:2018. McGill Engineering Services Pty Ltd evaluated the adequacy and effectiveness of the controls and performance by the Licensee relative to the standards referred in the Gas Trading Licence through a combination of enquiries, examination of documents and detailed testing for Gas Trading Licence GTL 15 for the Licensee.

This is the first audit of Amanda Energy Pty Ltd for gas trading.

3.2 Scope of work [5.1.3]

3.2.1 Audit Period

The Audit period was 4 October 2017 – 31 October 2020. There is no previous audit period.

² Economic Regulation Authority: Gas Compliance Reporting Manual June 2020 (and January 2017)

3.2.2 Type of assurance engagement

The type of assurance engagement the auditor has performed is a reasonable assurance engagement.

3.2.3 Site Visits

The audit visited the licensee's office in North Fremantle.

3.2.4 Personnel and documentation – the key contacts were:

- Tim McLeod (General Manager) Amanda Energy Pty Ltd
- Eva Mitchell (Analyst) Amanda Energy Pty Ltd

The documentation inspected is detailed under the specific items and audit evidence summary (section 3.8).

3.2.5 Work schedule

- The key milestones for the audit were;
 - The draft audit plan was approved on 29 October 2020.
 - Site visits started on 3 November 2020
 - The draft report was submitted on 28 December 2020
 - The final report is due by 31 January 2021.

3.2.6 Scope Limitation

The audit was undertaken by examination of documents, interviews with key persons and observations and is not a detailed inspection of physical items.

3.2.7 Inherent Limitations

Because of the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected.

An audit is not designed to detect all weaknesses in compliance measures as an audit is not performed continuously throughout the period and the audit procedures performed on the compliance measures are undertaken on a test basis.

Any projection of the evaluation of the operating licences to future periods is subject to the risk that the compliance measures in the plans may become inadequate because of changes in conditions or circumstances, or that the degree of compliance with them may deteriorate.

The audit opinion expressed in this report has been formed on the above basis.

3.3 Deviations from Audit Plan [5.1.4]

There are no deviations from audit plan

3.4 Recommendations from previous audit [5.1.5]

There are no recommendations from previous audit as this is first audit.

3.5 Performance summary [5.1.6]

Compliance and controls 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 effect on customers or third parties
C	Inadequate controls – significant improvement required	3	Non-compliant – moderate effect on customers or third parties
D	No controls evident	4	Non-compliant – major effect 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

The following gives the performance summary.

Performance summary table

Item	Energy Coordination Act Section 11M	Priority	Adequacy of controls rating					Compliance Rating					
	Trading Licence Clause		A	B	C	D	NP	1	2	3	4	NR	
227.	2.1 and Schedule 2	2	✓					✓					

Item	Energy Coordination Act Section	Priority	Adequacy of controls rating					Compliance Rating					
	Trading Licence Clause		A	B	C	D	NP	1	2	3	4	NR	
1.	s.11Q(1-2) CI 4.1	4		✓					✓				
2.	s.11WG(1) CI 12.1	4	✓					✓					
3.	s.11WG(2) CI 13.1	4					✓						✓
4.	s.11WK(1-2) CI 5.1	5	✓					✓					
5.	s.11WK(3) CI 5.1	5					✓						✓
10.	s.11ZA(1) CI 16.1	4	✓					✓					
17.	s.11ZK(3) CI 5.1	5					✓						✓
19.	s.11ZOC(1(b)) CI 5.1	4	✓					✓					
20.	s.11ZOV(1) CI 5.1	4	✓					✓					
21.	s.11ZOV(2) CI 5.1	4	✓					✓					
22.	s.11ZOZ(3) CI 5.1	4					✓						✓
24.	s.11ZQH(a) CI 18.1	4	✓					✓					
24A.	s.11ZQH(b) CI 18.1	4					✓						✓

Item	Energy Coordination (Customer Contracts) Reg / AGA Code	Priority	Adequacy of controls rating					Compliance Rating					
	Trading Licence Clause		A	B	C	D	NP	1	2	3	4	NR	
32.	r.12(2) CI 5.1	5	✓					✓					
33.	r.12(4)(a) CI 5.1	5	✓					✓					
34.	r.12(4)(b) CI 5.1	5	✓					✓					
35.	r.12(5)(a) CI 5.1	5	✓					✓					
36.	r.12(5)(b) CI 5.1	5	✓					✓					
37.	r.12(5)(c) CI 5.1	5	✓					✓					

Item	Energy Coordination (Customer Contracts) Reg / AGA Code	Priority	Adequacy of controls rating					Compliance Rating					
	Trading Licence Clause		A	B	C	D	NP	1	2	3	4	NR	
38.	r.12(5)(d) CI 5.1	5	✓					✓					
39.	r.12(5)(e) CI 5.1	5	✓					✓					
40.	r. 12(6) / 5.1.1.2 CI 5.1	5	✓					✓					
41.	r. 12(6) / 5.1.1.3 CI 5.1	5	✓					✓					
42.	r. 12(6) / 5.1.2.1 & 5.1.2.2 CI 5.1	5	✓					✓					
43.	r. 12(6) / 5.1.3.1 & 5.1.3.2 CI 5.1	5	✓					✓					
44.	r. 12(6) / 5.1.4.1 & 5.1.4.2 CI 5.1	5	✓					✓					
45.	r. 12(6) / 5.1.5.1 & 5.1.5.2 & 5.1.5.3 CI 5.1	5	✓					✓					
46.	r. 12(6) / 5.1.7.2 CI 5.1	5	✓					✓					
47.	r. 12(6) / 5.1.8.1(a) CI 5.1	5	✓					✓					
48.	r. 12(6) / 5.1.8.1(b) CI 5.1	5	✓					✓					
49.	r. 12(6) / 5.1.8.1(c) CI 5.1	5	✓					✓					
50.	r. 12(6) / 5.1.8.1(d) CI 5.1	5	✓					✓					
51.	r. 12(6) / 5.1.8.1(e) & (f) CI 5.1	5	✓					✓					
52.	r. 12(6) / 5.2.2.2 CI 5.1	5	✓					✓					
53.	r. 13(1) / 4.4.6.2 CI 5.1	5	✓					✓					
54.	r.13(3) CI 5.1	5	✓					✓					
55.	r.13(4) CI 5.1	5	✓					✓					
56.	r.14(2) CI 5.1	5	✓					✓					
57.	r. 14(3) / 4.1.2.1 & 4.1.2.2 CI 5.1	5	✓					✓					
58.	r. 14 / 4.1.3.1 & 4.1.3.2 CI 5.1	5	✓					✓					
59.	r. 15(1) / 4.2.1 CI 5.1	5	✓					✓					
60.	r. 15(1) / 4.2.3.1 & 4.2.3.2 & 4.2.3.3 CI 5.1	5	✓					✓					
61.	r. 15(1) / 4.2.3.2 CI 5.1	5	✓					✓					
62.	r. 15(1) & 15(2) CI 5.1	5	✓					✓					
63A.	r. 15(1) / 4.2.3.4 CI 5.1	5	✓					✓					
64.	r. 15(1) / 4.2.4.1 CI 5.1	5	✓					✓					
65.	r. 15(1) / 4.2.4.2 CI 5.1	5	✓					✓					
66.	r. 15(1) / 4.2.4.4 CI 5.1	5	✓					✓					
67.	r. 15(1) / 4.2.4.5 CI 5.1	5	✓					✓					
68.	r. 15(1) / 4.3.2.1 CI 5.1	5	✓					✓					
69.	r. 15(1) / 4.3.2.2 CI 5.1	5	✓					✓					
70.	r. 16(3) CI 5.1	5	✓					✓					
71.	r. 19 CI 5.1	5	✓					✓					
72.	r. 20(2) / 4.3.5.1 CI 5.1	5	✓					✓					
72A.	r. 20(3) CI 5.1	5	✓					✓					
72B.	r. 22 CI 5.1	5	✓					✓					
73.	r. 40(3) CI 5.1	5	✓					✓					
74A.	r. 48 CI 5.1	5						✓					✓
75A.	r. 49(2) CI 5.1	5						✓					✓
76.	r. 49(3) CI 5.1	5						✓					✓
77.	r. 49(4) CI 5.1	5						✓					✓
78.	r. 49(5) CI 5.1	5						✓					✓
79.	r. 50 CI 5.1	5						✓					✓

Item	Energy Coordination (Customer Contracts) Reg / AGA Code	Priority	Adequacy of controls rating					Compliance Rating					
	Trading Licence Clause		A	B	C	D	NP	1	2	3	4	NR	
80.	r. 44 CI 5.1	5	✓					✓					
83.	r. 46(1) CI 5.1	5					✓						✓
84.	r. 46(4) CI 5.1	5					✓						✓
84A.	r. 47(2) & (4) CI 5.1	5					✓						✓
91.	r. 42 CI 5.1	5	✓					✓					

Item	Energy Coordination Act Section 11M	Priority	Adequacy of controls rating					Compliance Rating					
	Trading Licence Clause		A	B	C	D	NP	1	2	3	4	NR	
96.	CI 16.2	4	✓					✓					
97.	CI 16.4	5	✓					✓					
99.	CI 20	4					✓						✓
100.	CI 21.1	4	✓					✓					
101.	CI 22.1	4					✓						✓
102.	CI 23.1	4	✓					✓					
103.	CI 24	4	✓					✓					
106.	CI 12.2	5					✓						✓
107.	CI 12.3	5					✓						✓
108.	CI 13.1	4					✓						✓
109.	CI 15.1 & 15.2	4	✓					✓					
110.	Schedule 3 CI 1.5	4					✓						✓
111.	Schedule 3 CI 1.7	4					✓						✓
112.	Schedule 3 CI 2.1 & 2.2	4					✓						✓
113.	Schedule 3 CI 3.1	4					✓						✓

Item	Energy Coordination Act Section s.11ZPP Gas Marketing Code of Conduct (GMC)	Priority	Adequacy of controls rating					Compliance Rating					NA	
	Trading Licence Clause		A	B	C	D	NP	1	2	3	4	NR		
116.	GMC CI 2.1 CI 19.1	4	✓					✓						
117.	GMC CI 2.2(1) CI 19	4					✓						✓	
118.	GMC CI 2.2(2) & (3) CI 19	4					✓						✓	
119.	GMC CI 2.3(1)(a) CI 19	4	✓					✓						
119A.	GMC CI 2.3(1)(b) CI 19	4	✓					✓						
120A.	GMC CI 2.3(2) CI 19	4	✓					✓						
120B.	GMC CI 2.3(2A) CI 19	4	✓					✓						
121A.	GMC CI 2.3(4) CI 19	4	✓					✓						
122.	GMC CI 2.4(1) CI 19	4					✓							✓
123.	GMC CI 2.4(2) CI 19	4					✓						✓	
124.	GMC CI 2.5(1) CI 19	4					✓						✓	
125.	GMC CI 2.5(2) CI 19	4	✓					✓						
126.	GMC CI 2.6 CI 19	4	✓					✓						
128.	GMC CI 2.9 CI 19	4					✓						✓	
129.	GMC CI 2.10 CI 19	4					✓						✓	

Item	Energy Coordination Act Section s.11M Compendium of Gas Customer Licence Obligations (CC) Trading Licence Clause	Priority	Adequacy of controls rating					Compliance Rating				
			A	B	C	D	NP	1	2	3	4	NR
Connection												
134.	CC CI 3.1(1) CI 2.1 & Sch 2	4					✓					✓
135.	CC CI 3.1(2) CI 2.1 & Sch 2	4					✓					✓
Billing												
136.	CC CI 4.1(a) CI 2.1 & Sch 2	4	✓					✓				
137.	CC CI 4.1(b) CI 2.1 & Sch 2	4	✓					✓				
138.	CC CI 4.2(1) CI 2.1 & Sch 2	4					✓					✓
139.	CC CI 4.2(2) CI 2.1 & Sch 2	4					✓					✓
140.	CC CI 4.2(3) CI 2.1 & Sch 2	4					✓					✓
141.	CC CI 4.2(4) CI 2.1 & Sch 2	4					✓					✓
142.	CC CI 4.2(5) CI 2.1 & Sch 2	4					✓					✓
143.	CC CI 4.2(6) CI 2.1 & Sch 2	4					✓					✓
144.	CC CI 4.3(1) CI 2.1 & Sch 2	4					✓					✓
145.	CC CI 4.3(2) CI 2.1 & Sch 2	4					✓					✓
146.	CC CI 4.4 CI 2.1 & Sch 2	4	✓					✓				
147.	CC CI 4.5(1) CI 2.1 & Sch 2	4	✓					✓				
149.	CC CI 4.5(3) CI 2.1 & Sch 2	4					✓					✓
150.	CC CI 4.6 CI 2.1 & Sch 2	4	✓					✓				
152.	CC CI 4.7(1) CI 2.1 & Sch 2	4	✓					✓				
153.	CC CI 4.7(2) CI 2.1 & Sch 2	4	✓					✓				
154.	CC CI 4.8(1) CI 2.1 & Sch 2	4					✓					✓
155.	CC CI 4.8(2) CI 2.1 & Sch 2	4					✓					✓
156.	CC CI 4.8(3) CI 2.1 & Sch 2	4					✓					✓
157.	CC CI 4.9 CI 2.1 & Sch 2	4					✓					✓
158.	CC CI 4.10 CI 2.1 & Sch 2	4					✓					✓
159.	CC CI 4.11(1) CI 2.1 & Sch 2	4					✓					✓
160.	CC CI 4.11(2) CI 2.1 & Sch 2	4					✓					✓
161.	CC CI 4.12(1) CI 2.1 & Sch 2	4					✓					✓
163.	CC CI 4.13 CI 2.1 & Sch 2	4					✓					✓
164.	CC CI 4.14(1) CI 2.1 & Sch 2	5					✓					✓
165.	CC CI 4.14(2) CI 2.1 & Sch 2	4					✓					✓
165A.	CC CI 4.14(3) CI 2.1 & Sch 2	4					✓					✓
166.	CC CI 4.15 CI 2.1 & Sch 2	4					✓					✓
167.	CC CI 4.16(1)(a) CI 2.1 & Sch 2	4					✓					✓
168.	CC CI 4.16(1)(b) CI 2.1 & Sch 2	4					✓					✓
169.	CC CI 4.16(2) CI 2.1 & Sch 2	4					✓					✓
170.	CC CI 4.16(3) CI 2.1 & Sch 2	4					✓					✓
171.	CC CI 4.17(2) CI 2.1 & Sch 2	4					✓					✓
172.	CC CI 4.18(2) & (5) CI 2.1 & Sch 2	4					✓					✓
173.	CC CI 4.18(3) CI 2.1 & Sch 2	4					✓					✓
174.	CC CI 4.18(4) CI 2.1 & Sch 2	5					✓					✓
175.	CC CI 4.18(6) CI 2.1 & Sch 2	5					✓					✓
175A.	CC CI 4.18(7) CI 2.1 & Sch 2	5					✓					✓
176.	CC CI 4.19(1) CI 2.1 & Sch 2	4					✓					✓
177.	CC CI 4.19(2) & (6) CI 2.1 & Sch 2	4					✓					✓
178.	CC CI 4.19(3) CI 2.1 & Sch 2	4					✓					✓
179.	CC CI 4.19(4) CI 2.1 & Sch 2	5					✓					✓
180.	CC CI 4.19(5) CI 2.1 & Sch 2	5					✓					✓
180A.	CC CI 4.19(7) CI 2.1 & Sch 2	4					✓					✓
Payment												
181.	CC CI 5.1 CI 2.1 & Sch 2	4	✓					✓				

Item	Energy Coordination Act Section s.11M Compendium of Gas Customer Licence Obligations (CC) Trading Licence Clause	Priority	Adequacy of controls rating					Compliance Rating						
			A	B	C	D	NP	1	2	3	4	NR	NA	
182.	CC CI 5.2 CI 2.1 & Sch 2	4	✓					✓						
183.	CC CI 5.3 CI 2.1 & Sch 2	4	✓					✓						
184.	CC CI 5.4 CI 2.1 & Sch 2	4						✓					✓	
185.	CC CI 5.5 CI 2.1 & Sch 2	4						✓					✓	
186.	CC CI 5.6(1) CI 2.1 & Sch 2	4						✓					✓	
186A.	CC CI 5.6(2) CI 2.1 & Sch 2	4						✓					✓	
187.	CC CI 5.6(3) CI 2.1 & Sch 2	4						✓					✓	
188.	CC CI 5.6(4) CI 2.1 & Sch 2	4						✓					✓	
189.	CC CI 5.6(5) CI 2.1 & Sch 2	4						✓					✓	
190.	CC CI 5.7(1) CI 2.1 & Sch 2	4						✓					✓	
191.	CC CI 5.7(2) CI 2.1 & Sch 2	4						✓					✓	
193.	CC CI 5.7(4) CI 2.1 & Sch 2	4						✓					✓	
195.	CC CI 5.8(1) CI 2.1 & Sch 2	4						✓					✓	
196.	CC CI 5.8(2) CI 2.1 & Sch 2	4						✓					✓	
196A.	CC CI 5.8(3) CI 2.1 & Sch 2	4						✓					✓	
197.	CC CI 5.10 CI 2.1 & Sch 2	4						✓					✓	
Payment Difficulties and Financial Hardship														
198.	CC CI 6.1(1) CI 2.1 & Sch 2	4						✓						✓
199.	CC CI 6.1(3) CI 2.1 & Sch 2	5						✓						✓
200.	CC CI 6.1(4) CI 2.1 & Sch 2	4						✓						✓
200A.	CC CI 6.2(1) CI 2.1 & Sch 2	4						✓						✓
201.	CC CI 6.2(2) CI 2.1 & Sch 2	4						✓						✓
202.	CC CI 6.2(3) CI 2.1 & Sch 2	4						✓						✓
203.	CC CI 6.2(4) CI 2.1 & Sch 2	5						✓						✓
204.	CC CI 6.3(1) CI 2.1 & Sch 2	4						✓						✓
205.	CC CI 6.4(1) CI 2.1 & Sch 2	4						✓						✓
206.	CC CI 6.4(2) CI 2.1 & Sch 2	4						✓						✓
206A.	CC CI 6.4(3) CI 2.1 & Sch 2	4						✓						✓
208.	CC CI 6.6(1) CI 2.1 & Sch 2	5						✓						✓
209.	CC CI 6.6(2) CI 2.1 & Sch 2	4						✓						✓
210.	CC CI 6.7 CI 2.1 & Sch 2	5						✓						✓
211.	CC CI 6.8 CI 2.1 & Sch 2	4	✓						✓					
212.	CC CI 6.9(1) CI 2.1 & Sch 2	4						✓						✓
214.	CC CI 6.10(1) CI 2.1 & Sch 2	4						✓						✓
215.	CC CI 6.10(2) CI 2.1 & Sch 2	4						✓						✓
215A.	CC CI 6.10(3) CI 2.1 & Sch 2	4						✓						✓
216.	CC CI 6.10(4) CI 2.1 & Sch 2	4						✓						✓
219.	CC CI 6.10(6) CI 2.1 & Sch 2	4						✓						✓
220.	CC CI 6.10(7) CI 2.1 & Sch 2	4						✓						✓
220A.	CC CI 6.10(8) CI 2.1 & Sch 2	4						✓						✓
221.	CC CI 6.11 CI 2.1 & Sch 2	4	✓						✓					
Disconnection and Interruption														
222.	CC CI 7.1 CI 2.1 & Sch 2	4						✓					✓	
223.	CC CI 7.2(1) CI 2.1 & Sch 2	4						✓					✓	
224.	CC CI 7.3 CI 2.1 & Sch 2	4						✓						✓
225.	CC CI 7.4 CI 2.1 & Sch 2	4						✓					✓	
227.	CC CI 7.6 CI 2.1 & Sch 2	2						✓					✓	
Reconnection														
228.	CC CI 8.1(1) CI 2.1 & Sch 2	4						✓					✓	
229.	CC CI 8.1(2) CI 2.1 & Sch 2	4						✓					✓	
Information and Communication														
231.	CC CI 10.1(1) CI 2.1 & Sch 2	4						✓					✓	
232.	CC CI 10.1(2) CI 2.1 & Sch 2	4						✓					✓	

Item	Energy Coordination Act Section s.11M Compendium of Gas Customer Licence Obligations (CC) Trading Licence Clause	Priority	Adequacy of controls rating					Compliance Rating						
			A	B	C	D	NP	1	2	3	4	NR	NA	
233.	CC CI 10.1(3) CI 2.1 & Sch 2	4					✓						✓	
234.	CC CI 10.2(1) CI 2.1 & Sch 2	4					✓						✓	
235.	CC CI 10.2(2) CI 2.1 & Sch 2	4					✓						✓	
236.	CC CI 10.2(3) CI 2.1 & Sch 2	4					✓						✓	
237.	CC CI 10.2(4) CI 2.1 & Sch 2	4					✓						✓	
238.	CC CI 10.3 CI 2.1 & Sch 2	4					✓						✓	
239.	CC CI 10.4 CI 2.1 & Sch 2	4					✓						✓	
240.	CC CI 10.5 CI 2.1 & Sch 2	4					✓						✓	
245.	CC CI 10.9 CI 2.1 & Sch 2	5	✓						✓					
246.	CC CI 10.10(1) CI 2.1 & Sch 2	4					✓						✓	
249.	CC CI 10.11(1) CI 2.1 & Sch 2	4					✓							✓
250.	CC CI 10.11(2) CI 2.1 & Sch 2	4					✓							✓
Complaints and Dispute Resolution														
251.	CC CI 12.1(1) CI 2.1 & Sch 2	4	✓						✓					
252.	CC CI 12.1(2) CI 2.1 & Sch 2	4	✓						✓					
254.	CC CI 12.1(3)(a) CI 2.1 & Sch 2	4						✓					✓	
255.	CC CI 12.1(3)(b) CI 2.1 & Sch 2	4						✓					✓	
255A.	CC CI 12.1(4) CI 2.1 & Sch 2	4						✓					✓	
256.	CC CI 12.2 CI 2.1 & Sch 2	4	✓						✓					
257.	CC CI 12.3 CI 2.1 & Sch 2	4						✓					✓	
258.	CC CI 12.4 CI 2.1 & Sch 2	4						✓					✓	
Record Keeping and Reporting														
281.	CC CI 13.1 CI 2.1 & Sch 2	4	✓						✓					
282.	CC CI 13.2 CI 2.1 & Sch 2	4	✓						✓					
283.	CC CI 13.3 CI 2.1 & Sch 2	4	✓						✓					

Compliance and controls rating summary table

		Compliance Rating						
		1	2	3	4	N/R	NA	Total
Controls Rating	A	86						86
	B		1					1
	C							
	D							
	N/P					105	26	131
	NA							
	Total	86	1			105	26	218

3.6 Auditor's Observations [5.1.7]

Audit observations and recommendations table

3.6.1 Type 1 reporting obligations for all licence types

Reference Number	Licence reference & summary of Licence obligation	Audit Priority	Observations and Recommendations	Controls rating	Compliance Rating
Energy Coordination Act section 11M					
227.	A retailer or a distributor must not arrange for disconnection or disconnect a customer's supply address in the circumstances specified.	2	Through discussion with the General Manager, analyst, the client files, I determined that there have been no disconnections.	A	1

3.6.2 Licence compliance requirements – Energy Coordination Act 1994

Reference Number	Licence reference & summary of Licence obligation	Audit Priority	Observations and Recommendations	Controls rating	Compliance Rating
1.	A licensee must pay the applicable fees in accordance with the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i> clauses 6 & 7. <i>Energy Coordination Act</i> section 11Q(1-2)	4	Through discussion with the General Manager, analyst and compliance policy, I determined that then fees have been paid and on time except 2017 payment which was 1 week late. The accounts payable process was updated and there have been no late payments since. Recommendation 1/2020 Improve the control actions. Note the amended process has remedied the error and no further action is required.	B	2
2.	A licensee must, subject to the regulations, not supply gas to a customer other than under a standard form contract approved by the ERA or a non-standard contract that complies with the Act. <i>Energy Coordination Act</i> section 11WG(1)	4	Through discussion with the General Manager, analyst and examination of documents (client files), I determined that all customers have been supplied gas under a non-standard contract.	A	1
3.	A licensee must comply with a direction given to the licensee under section 11WI. <i>Energy Coordination Act</i> section 11WG(2)	4	Through discussion with the General Manager, I determined that there have been no directions.	N/P	N/R
4.	Gas is deemed to be supplied under the standard form contract if a customer commences to take a supply of gas at premises without entering into a contract with the holder of a trading licence. <i>Energy Coordination Act</i> section 11WK(1-2)	5	Through discussion with the General Manager, analyst and examination of documents (client file, contract dates and application to connect dates), I determined that all customers have been contracted before commencing supply of gas to the premises.	A	1
5.	A standard form contract continues in force until it is terminated or supply becomes subject to a non-standard contract with the supplier.	5	Through discussion with the General Manager, analyst and examination of documents (client file, contract dates and application to connect dates), I determined that	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	Audit Priority	Observations and Recommendations	Controls rating	Compliance Rating
	<i>Energy Coordination Act section 11WK(3)</i>		the standard form contract has never been in force.		
10.	A licensee must provide the ERA with a performance audit by an independent expert acceptable to the ERA within 24 months of commencement and every 24 months thereafter (or longer if the ERA allows). <i>Energy Coordination Act section 11ZA(1)</i>	4	Through discussion with the General Manager, analyst and examination of documents (ERA correspondence), I determined that the Licensee has contracted for a performance audit by an independent expert approved by the ERA within 24 months of commencing to trade (and 3 years from granting licence).	A	1
17.	A licensee must pay the costs and expenses incurred in the taking of an interest or easement in respect of land held by a public authority. <i>Energy Coordination Act section 11ZK(3)</i>	5	Through discussion with the General Manager, analyst I determined that there has been no compulsory acquisition of land or any land held by a public authority.	N/P	N/R
19.	A licensee that sells gas that is transported through a distribution system must be a member of an approved retail market scheme if a scheme is in force. <i>Energy Coordination Act section 11ZOC(1)(b)</i>	4	Through discussion with the General Manager, analyst and correspondence from Retail Marketing scheme (AEMO), I determined that the Licensee is a member of an approved retail market scheme.	A	1
20.	A licensee must not engage in prohibited conduct relating to the operation of a retail market scheme. <i>Energy Coordination Act section 11ZOV(1)</i>	4	Through discussion with the General Manager, analyst and examination of compliance policy, I determined that there had been prohibited conduct relating to the operation of a retail market scheme or complaints of such behaviour.	A	1
21.	A licensee must not assist another party to engage in prohibited conduct relating to the operation of a retail market scheme. <i>Energy Coordination Act section 11ZOV(2)</i>	4	Through discussion with the General Manager, analyst and examination of compliance policy, I determined that there had been no assistance to another party of prohibited conduct relating to the operation of a retail market scheme or complaints of such behaviour.	A	1
22.	A licensee, as a member of a retail scheme, must comply with a direction given to it by the ERA to amend the scheme, and to do so within a specified time. <i>Energy Coordination Act section 11ZOZ(3)</i>	4	Through discussion with the General Manager, analyst and examination of compliance policy, correspondence from ERA, I determined that there had been no direction given by ERA.	N/P	N/R
24.	The licensee must not supply gas to customers unless the licensee is a member of an approved gas industry ombudsman scheme.	4	Through discussion with the General Manager, analyst and correspondence from the gas industry ombudsman confirming membership of the scheme before supplying gas.	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit Priority	Observations and Recommendations	Controls rating	Compliance Rating
	<i>Energy Coordination Act section 11ZQH(a)</i>				
24A.	The licensee must not supply gas to customers unless the licensee is bound by, and compliant with, any decision or direction of the gas industry ombudsman. <i>Energy Coordination Act section 11ZQH(b)</i>	4	Through discussion with the General Manager, analyst, compliance policy. I determined that there has been no decision or direction of the gas industry ombudsman.	N/P	N/R

3.6.3 Licence compliance requirements – Energy Coordination (Customer Contracts) Regulations 2004

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
32.	Except in prescribed circumstances, a non-standard contract must prohibit the licensee from disconnecting supply or causing disconnection to occur if : (a) a customer has provided to the licensee a written statement from a medical practitioner to the effect that supply is necessary in order to protect the health of a person who lives at the customer's supply address; and (b) the customer has entered into arrangements acceptable to the licensee in relation to payment for gas supplied. <i>Energy Coordination (Customer Contracts) Reg 12(2)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 19(a) & 19(b)). There have been no disconnections for any reason.	A	1
33.	A non-standard contract must require the licensee, before disconnecting supply for non-payment of a bill, to give a written reminder notice to a customer not less than 14 business days after the day on which a bill was issued advising the customer that payment is overdue and requiring payment to be made on or before the day specified in the reminder notice (being a day not less than 20 business days after the billing day). <i>Energy Coordination (Customer Contracts) Reg 12(4)(a)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.1(f)). There have been no disconnections for any reason.	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
34.	A non-standard contract must require the licensee, before disconnecting supply for non-payment of a bill, to give a disconnection warning to a customer not less than 22 business days after the billing day advising the customer that disconnection will occur unless payment is made on or before the day specified in the disconnection warning (being a day not less than 10 business days after the day on which the disconnection warning is given). <i>Energy Coordination (Customer Contracts) Reg 12(4)(b)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.1(f)). There have been no disconnections for any reason.	A	1
35.	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for non-payment of a bill if the customer pays the overdue amount or makes an arrangement for its payment and the customer has paid any applicable reconnection fee. <i>Energy Coordination (Customer Contracts) Reg 12(5)(a)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.1). There have been no disconnections (and no reconnections) for any reason.	A	1
36.	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for denial of access to a meter, if the customer provides access to the meter and the customer has paid any applicable reconnection fee. <i>Energy Coordination (Customer Contracts) Reg 12(5)(b)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.2). There have been no disconnections (and no reconnections) for any reason.	A	1
37.	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for unlawful consumption of gas, if the customer pays for the gas consumed and the customer has paid any applicable reconnection fee. <i>Energy Coordination (Customer Contracts) Reg 12(5)(c)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.7). There have been no disconnections (and no reconnections) for any reason.	A	1
38.	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for refusal to pay a refundable advance, if the customer pays the refundable	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.2).	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
	advance and the customer has paid any applicable reconnection fee. <i>Energy Coordination (Customer Contracts) Reg 12(5)(d)</i>		There have been no disconnections (and no reconnections) for any reason.		
39.	A non-standard contract must require the licensee to reconnect supply to a customer within 20 business days after disconnection in an emergency situation or for health, safety or maintenance reasons, if the situation or problem giving rise to the need for disconnection has been rectified, and if the customer has paid any applicable reconnection fee. <i>Energy Coordination (Customer Contracts) Reg 12(5)(e)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.3). There have been no disconnections (and no reconnections) for any reason. There have been no emergencies.	A	1
40.	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a customer who is unable to pay until: alternative payment options have been offered to the customer; the customer is given information on government funded concessions; it has used its best endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date, and the customer has refused to accept the alternative payment option or failed to make payments under it. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.2</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.1 (a)-(h)). There have been no disconnections for any reason. Note that as the licence does not allow supply to residential customers, government funded concessions do not apply.	A	1
41.	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a business customer until: it has used its best endeavours to contact the customer; it has offered the customer an extension of time to pay the bill; and it has provided the customer a written notice of its intention to disconnect at least 5 business days' notice prior to the disconnection date, and the customer has refused to accept the alternative payment option or failed to make	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.1 (f)). There have been no disconnections for any reason.	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
	payments under it. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.3</i>				
42.	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a customer who denies access to a meter until: the customer has refused access on at least 3 concurrent billing cycles, the customer is given the option to offer alternative access arrangements; the customer is provided written advice on each occasion access was denied; it has used its best endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.2.1 and 5.1.2.2</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.2). There have been no disconnections for any reason.	A	1
43.	A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect or interrupt supply to a customer in the event of an emergency, and if so, the licensee or distributor will provide a 24-hour information service, estimate the time when gas supply will be restored and use best endeavours to restore supply when the emergency is over. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.3.1 and 5.1.3.2</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.3). There have been no disconnections for any reason. There have been no emergencies.	A	1
44.	A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect supply for health and safety reasons but will not do so unless the licensee or distributor has provided the customer written notice of the reason; allow the customer 5 business days to remove the reason where the customer is able to; and after the 5 business days issued a notice to the customer of its intention to	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.4). There have been no disconnections for any reason.	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
	disconnect supply at least 5 business days' notice prior to the disconnection date. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.4.1 and 5.1.4.2</i>				
45.	A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect supply for planned maintenance but will not do so unless the licensee or distributor has provided the customer 4 days' notice; and will use best endeavours to minimise disruption and restore supply. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.5.1, 5.1.5.2 and 5.1.5.3</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.6). There have been no disconnections for any reason.	A	1
46.	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply for failure by a customer to pay a refundable advance without giving a written notice to the customer of its intention to disconnect at least 5 business days prior to the disconnection date. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.7.2</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.8). There have been no disconnections for any reason. There have been no refundable advances.	A	1
47.	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where the bill owing is less than the average bill over the past 12 months and the customer has agreed to pay. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(a)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 18.1(d)). There have been no disconnections for any reason.	A	1
48.	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where the issue is the subject of complaint by the customer and is being reviewed externally and is not resolved. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(b)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 19(c)). There have been no disconnections for any reason.	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
49.	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where an application for a government concession has not been decided. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(c)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 19(d)). There have been no disconnections for any reason. Note this condition cannot arise as there are no customers that are eligible for government concessions (residential).	A	1
50.	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where a customer has failed to pay a debt that is not a direct service charge. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(d)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 19(e)). There have been no disconnections for any reason.	A	1
51.	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply after 3pm on a weekday; and not on a Friday, weekend or public holiday or on the day before a public holiday unless it is a planned interruption. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(e) and (f)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 19(f)). There have been no disconnections for any reason.	A	1
52.	A non-standard contract must include provisions that ensure that if a licensee is under an obligation to reconnect supply and the customer makes a request for reconnection after 3pm on a business day, the licensee shall use best endeavours to reconnect the customer as soon as possible on the next business day. <i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.2.2.2</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 21). There have been no disconnections (and hence reconnection) for any reason.	A	1
53.	A non-standard contract must include provisions that ensure that if a licensee uses a refundable advance to offset an amount owed, it must provide to the customer an account of its use and pay any balance within	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 14). There have been no refundable advances.	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
	10 business days to the customer. <i>Energy Coordination (Customer Contracts) Reg 13(1), AGA Code clause 4.4.6.2</i>				
54.	A non-standard contract must require the licensee to place refundable advances in separate trust accounts and separately identify the amounts in its accounting records. <i>Energy Coordination (Customer Contracts) Reg 13(3)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 14). There have been no refundable advances.	A	1
55.	A non-standard contract must require the licensee to return interest earned on refundable advances accounts to customers. <i>Energy Coordination (Customer Contracts) Reg 13(4)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 14). There have been no refundable advances.	A	1
56.	A non-standard contract must require the customer to pay a charge for gas supplied; inform the customer that the supply charge is either for residential or non-residential supply; inform the customer that the supply charge includes a specified fixed component and specified usage component; require the customer to pay the non-residential charge unless the customer qualifies to pay the residential charge; and describe the circumstances in which a customer needs to qualify for the residential charge. <i>Energy Coordination (Customer Contracts) Reg 14(2)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 3).	A	1
57.	A non-standard contract must include provisions that ensure that a licensee give notice of the tariffs charged and provide these notices to customers without charge upon request. <i>Energy Coordination (Customer Contracts) Reg 14(3), AGA Code clause 4.1.2.1 and 4.1.2.2</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure and welcome pack, I determined that it contains the prescribed requirements (CI 3.2).	A	1
58.	A non-standard contract must include provisions that ensure that a licensee give notice of a variation in tariffs charged and provide these notices to customers affected by the change no later than the next bill.	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 3.2).	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
	<i>Energy Coordination (Customer Contracts) Reg 14, AGA Code clause 4.1.3.1 and 4.1.3.2</i>		There have been no variations in tariffs.		
59.	A non-standard contract must include provisions that ensure that a licensee issue a bill to a customer at least once every 3 months, unless agreed otherwise. <i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.1</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 4.2). Bills are issued three monthly.	A	1
60.	A non-standard contract must include provisions that ensure that a licensee prepare a bill in accordance with the terms specified in the AGA Code, including the inclusion of any refundable advance. <i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.1, 4.2.3.2 and 4.2.3.3</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 6.2). The bill complies with the requirements. There are no refundable advances.	A	1
61.	A non-standard contract must include provisions that ensure that a licensee apply payments received from a customer as directed by the customers (if the bill includes charges for other goods and services). <i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.2</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 6.2). There are no other goods or services.	A	1
62.	A non-standard contract must specify that if a customer does not direct how a payment is to be allocated, a licensee must apply the payment: (i.) to charges for the supply of gas before applying any portion of it to such goods or services; or (ii.) if such goods or services include electricity, to the charges for gas and the charges for electricity in equal proportion before applying any portion of it to any other such goods or services. <i>Energy Coordination (Customer Contracts) Reg 15(1) and (2)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 6.2). There are no goods or services nor electricity charged on same bill.	A	1
63A.	A non-standard contract must include provisions that ensure	5	Through discussion with the General Manager, analyst and non-	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
	that where a customer requests it and the data is available, a licensee shall provide to the customer free of charge the customer's historical billing data for the previous two years. <i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.4</i>		standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 8(d)). There have been no requests nor is there 2 years data to provide if requested.		
64.	A non-standard contract must include provisions that ensure that a licensee base a customer's bill on a meter reading and meters must be read at least once per year. <i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.1</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 4.1). The meters have been read at least once a year (quarterly).	A	1
65.	A non-standard contract must include provisions that ensure that if the licensee accepts a customer reading of the meter, it must not adjust the bill in favour of the licensee if the licensee subsequently discovers the reading was incorrect in favour of the customer. <i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.2</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 4.1). There has been no customer read meters for billing.	A	1
66.	A non-standard contract must include provisions that ensure that if the licensee provides a customer with an estimated bill and is subsequently able to read the meter, the licensee must adjust the estimated bill in accordance with the meter reading. <i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.4</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 5). There have been no estimated bills.	A	1
67.	A non-standard contract must include provisions that ensure that a licensee read a customer's meter upon request and may impose a fee for doing so. <i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.5</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 5). The non-standard contract complies with the AGA clause. The requirement is not a general request for a meter read but only applies where access to meter	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
			has been denied and an estimate used. There have been no estimated bills, no request for a read of meters and no denied access to meters.		
68.	A non-standard contract must include provisions that ensure that a licensee offer payment in person and payment by mail. <i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.1</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 6.3).	A	1
69.	A non-standard contract must include provisions that ensure that a licensee offer customers who are absent for a long period, payment in advance facilities and the option of redirecting the bill. <i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.2</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 6.3). There has been no advice of long absences.	A	1
70.	A non-standard contract must not authorise a licensee to terminate a contract if a customer commits a breach of the contract (other than a substantial breach) unless: (a) the licensee has a right to disconnect supply under the contract, a written law or a relevant code; and (b) the licensee has disconnected supply at all supply addresses of the customer covered by the contract. <i>Energy Coordination (Customer Contracts) Reg 16(3)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 22.2A). There have been no terminations.	A	1
71.	A non-standard contract must require a licensee to make the following information available to the customer if the customer requests it: (a) a copy of their customer service charter; (b) copies of regulations or any relevant code; (c) information about fees and charges payable under the contract;	5	Through discussion with the General Manager, analyst and non-standard contract, billing procedure, I determined that it contains the prescribed requirements (CI 8). The non-standard contract does not contain condition (a) as the licensee is not required to produce a customer service charter. There have been no requests.	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
	<p>(d) with information on energy efficiency;</p> <p>(e) billing data; and</p> <p>(f) with information on Government Assistance Programs and Financial Counselling Services if requested by the customer.</p> <p><i>Energy Coordination (Customer Contracts) Reg 19</i></p>				
72.	<p>A non-standard contract must include provisions that ensure that a licensee must offer a customer who indicates to the licensee that they are experiencing payment difficulties: instalment plan options; right to have bill redirected to third person; information about or referral to government assistance programs; and information on independent financial counselling services.</p> <p><i>Energy Coordination (Customer Contracts) Reg 20(2)</i> <i>AGA Code clause 4.3.5.1</i></p>	5	<p>Through discussion with the General Manager, analyst and non-standard contract, Billing. Payment arrangements and difficulty procedures, I determined that it contains the prescribed requirements (CI 6.5).</p> <p>The contract contains provisions about contacting the licensee if they are experiencing payment difficulties and the procedure covers those available to business customers (there are no residential customers to which instalment plans apply (AGA 4.3.4), payment difficulties (AGA 4.3.5)),</p>	A	1
72A.	<p>A non-standard contract must set out the procedures to be followed in relation to debt collection.</p> <p><i>Energy Coordination (Customer Contracts) Reg 20(3)</i></p>	5	<p>Through discussion with the General Manager, analyst and non-standard contract, debt collection procedures, I determined that it contains the prescribed requirements (CI 6.4).</p> <p>There have been no debt collection referrals.</p>	A	1
72B.	<p>A non-standard contract must specify the steps taken to ensure that customer information is dealt with in a confidential manner.</p> <p><i>Energy Coordination (Customer Contracts) Reg 22</i></p>	5	<p>Through discussion with the General Manager, analyst and non-standard contract, confidentiality procedures, I determined that it contains the prescribed requirements (CI 27).</p> <p>There have been no confidentiality issues.</p>	A	1
73.	<p>A non-standard contract must prohibit the supply of gas to the customer under a door to door contract during the cooling-off period unless the customer requests supply</p> <p><i>Energy Coordination (Customer Contracts) Reg 40(3)</i></p>	5	<p>Through discussion with the General Manager, analyst and non-standard contract, gas marketing check list procedures, I determined that it contains the prescribed requirements (CI 22.1).</p> <p>There has been no door-to-door marketing.</p>	A	1
74A.	<p>A licensee must not commence legal proceedings for the recovery of a customer debt if the</p>	5	<p>Through discussion with the General Manager, analyst and Debt</p>	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
	customer has entered into a payment arrangement and is complying with the terms of that arrangement. <i>Energy Coordination (Customer Contracts) Reg 48</i>		collection procedures, I determined that there have been no legal proceedings.		
75A.	A licensee may only provide a credit reporting agency with default information if it relates to a bill issued by the licensee. <i>Energy Coordination (Customer Contracts) Reg 49(2)</i>	5	Through discussion with the General Manager, analyst and Debt collection procedures, I determined that there have been no references to a credit reporting agency.	N/P	N/R
76.	A licensee must notify a credit reporting agency immediately if a customer has cleared their debt. <i>Energy Coordination (Customer Contracts) Reg 49(3)</i>	5	Through discussion with the General Manager, analyst and Debt collection procedures, I determined that there have been no references to a credit reporting agency.	N/P	N/R
77.	If a customer remedies a default and demonstrates extenuating circumstances, a licensee must request the credit reporting agency to remove the default record. <i>Energy Coordination (Customer Contracts) Reg 49(4)</i>	5	Through discussion with the General Manager, analyst and Debt collection procedures, I determined that there have been no references to a credit reporting agency.	N/P	N/R
78.	A licensee must not refer a default to a credit reporting agency that is the subject of a complaint or matter of review. <i>Energy Coordination (Customer Contracts) Reg 49(5)</i>	5	Through discussion with the General Manager, analyst and Debt collection procedures, I determined that there have been no references to a credit reporting agency.	N/P	N/R
79.	A licensee must include information about its complaint handling process and contact details of the energy ombudsman on any disconnection warning given to a customer. <i>Energy Coordination (Customer Contracts) Reg 50</i>	5	Through discussion with the General Manager, analyst and complaint handling procedures disconnection warning template, I determined that there have been no disconnection warnings.	N/P	N/R
80.	A fixed term non-standard contract must require that when a non-standard contract is due to expire, a licensee must issue a notice in writing to a customer not more than 2 months and not less than one month before the day on which the contract is due to expire (or at the commencement of the contract if the contract is less than 1 month) with information about: the expiry date; alternative supply options, and the terms and conditions for continued supply post contract expiry.	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 26).	A	1

Reference Number	Licence reference & summary of Licence obligation	Audit priority	Observations and Recommendations	Controls rating	Compliance Rating
	<i>Energy Coordination (Customer Contracts) Reg 44</i>				
83.	Upon request, a licensee must provide a customer with a copy of the Energy Coordination (Customer Contract) Regulations 2004 or a relevant code. <i>Energy Coordination (Customer Contracts) Reg 46(1)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 8). There has been no request.	N/P	N/R
84.	A licensee must ensure that a copy of the Energy Coordination (Customer Contract) Regulations 2004 or a relevant code is available for inspection at its offices at no charge. <i>Energy Coordination (Customer Contracts) Reg 46(4)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that there has been no request. However, the information is available at the Licensee's office free of charge. The contract contains the prescribed requirements (CI 8).	N/P	N/R
84A.	A licensee must provide available bill data to customers upon request free of charge subject to clause 47(2) and (4) of the Energy Coordination (Customer Contracts) Regulations 2004. <i>Energy Coordination (Customer Contracts) Reg 47(2) and (4)</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that there has been no request. However, the information is available at the Licensee's office free of charge. The contract contains the prescribed requirements (CI 8).	N/P	N/R
91.	A non-standard contract must require the licensee to notify the customer of any amendment to a non-standard contract. <i>Energy Coordination (Customer Contracts) Reg 42</i>	5	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 17.1). There has been no amendment.	A	1

3.6.4 Licence compliance requirements – Licence conditions

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
96.	A licensee must comply and require its expert to comply with the ERA's standard guidelines dealing with the performance audit.	4	Through discussion with the General Manager and analyst, I determined that the licensee has met the prescribed requirements.	A	1

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	<i>Energy Coordination Act section 11M Trading Licence clause 16.2</i>				
97.	A licensee's independent auditor must be approved by the ERA prior to the audit <i>Energy Coordination Act section 11M Trading Licence clause 16.4</i>	5	Through discussion with the General Manager and analyst, I determined that that the licensee has met the prescribed requirements for this audit. The ERA approved the auditor.	A	1
99.	Unless otherwise specified, all notices must be in writing and will be regarded as having been sent and received in accordance with defined parameters. <i>Energy Coordination Act section 11M Trading Licence clause 20</i>	4	Through discussion with the General Manager, analyst and non-standard contract, I determined that it contains the prescribed requirements (CI 33.5). There have been no notices issued.	N/P	N/R
100.	A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board or equivalent International Accounting Standards. <i>Energy Coordination Act section 11M Trading Licence clause 21.1</i>	4	Through discussion with the General Manager, analyst and statement from independent accountant I determined that the accounting standards meet the equivalent standards.	A	1
101.	A licensee must report to the ERA if the licensee is under external administration or experiences a significant change in its corporate, financial or technical circumstances that may affect the licensee's ability to meet its obligations under this licence within 10 business days of the change occurring. <i>Energy Coordination Act section 11M Trading Licence clause 22.1</i>	4	Through discussion with the General Manager, analyst, I determined that the licensee is not under external administration or experiences a significant change in its corporate, financial or technical circumstances that may affect the licensee's ability to meet its obligations under this licence	N/P	N/R
102.	A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the Energy Coordination Act 1994 in the time, manner and form specified by the ERA. <i>Energy Coordination Act section 11M Trading Licence clause 23.1</i>	4	Through discussion with the General Manager and analyst, annual compliance report 2020, performance data sheets 2020 and Licensee's website for performance data sheets I determined that information required was issued and on time. Performance Reports and Licence Standing Charge Data for 2018 and 2019 were also supplied and on time. The Licensee had zero customers at that time.	A	1
103.	A licensee must publish any information it is directed by the ERA to publish, within the	4	Through discussion with the General Manager and analyst, Licensee's website for performance	A	1

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	timeframes specified. <i>Energy Coordination Act section 11M</i> <i>Trading Licence clause 24</i>		data sheets I determined that information required was published and on time.		
106.	A licensee must, if directed by the ERA, review the standard form contract and submit to the ERA the results of that review within the time specified by the ERA. <i>Energy Coordination Act section 11M</i> <i>Trading Licence clause 12.2</i>	5	Through discussion with the General Manager, analyst, I determined that the Licensee does not have residential customers and the standard form contract is not used and would not be required to be approved. However, a standard form contract has been approved by ERA.	N/P	N/R
107.	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>Energy Coordination Act section 11M</i> <i>Trading Licence clause 12.3</i>	5	Through discussion with the General Manager, analyst, I determined that there has been no direction in relation to a standard form contract.	N/P	N/R
108.	A licensee must only amend the standard form contract in accordance with the Energy Coordination Act 1994 and Regulations. <i>Energy Coordination Act section 11M</i> <i>Trading Licence clause 13.1</i>	4	Through discussion with the General Manager, analyst, I determined that there has been no amendment of a standard form contract.	N/P	N/R
109.	A licensee must maintain supply to a customer if it supplies, or within the last 12 months supplied, gas to that customer's premises unless another supplier starts supplying the customer. <i>Energy Coordination Act section 11M</i> <i>Trading Licence clauses 15.1 and 15.2</i>	4	Through discussion with the General Manager, analyst, I determined that all customers have a maintained supply, no customers have been supplied for more than 12 months and no other gas supplier has started to supply the customers.	A	1
110.	A licensee must provide the ERA within 3 business days of a request by the ERA with reasons for refusing to commence supply to a customer if requested by the ERA. <i>Energy Coordination Act section 11M</i> <i>Trading Licence Schedule 3 clause 1.5</i>	4	Through discussion with the General Manager, analyst, I determined that there have been no requests.	N/P	N/R
111.	A licensee must comply with a direction from the ERA to supply a customer, subject to specified conditions. <i>Energy Coordination Act section 11M</i>	4	Through discussion with the General Manager, analyst, I determined that there have been no directions from ERA.	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	<i>Trading Licence Schedule 3 clause 1.7</i>				
112.	A licensee must provide reasonable information relating to its activities under the licence as requested by the holder of a distribution licence to enable for the safe and efficient operation of the relevant distribution system, provided such disclosure does not prejudice the commercial interests of the licensee. <i>Energy Coordination Act section 11M</i> <i>Trading Licence Schedule 3 clauses 2.1 and 2.2</i>	4	Through discussion with the General Manager, analyst, I determined that there have been no requests.	N/P	N/R
113.	A licensee must notify the Minister at least one month before a change to any price, price structure, fee or interest rate under the standard form contract is to come into effect. <i>Energy Coordination Act section 11M</i> <i>Trading Licence Schedule 3 clause 3.1.</i>	4	Through discussion with the General Manager, analyst, I determined that there has been no use of a standard form contract hence no information required to be notified.	N/P	N/R

3.6.5 Licence compliance requirements – Gas Marketing Code of Conduct

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
116.	A retailer must ensure that its gas marketing agents comply with Part 2 of the Code of Conduct. <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.1</i> <i>Trading Licence clause 19.1</i>	4	Through discussion with the General Manager, analyst and Gas marketing checklist, I determined that the Licensee's agents complied with the code of conduct. There has been no complaints.	A	1
117.	A retailer or gas marketing agent must ensure that standard form contracts that are not unsolicited consumer agreements are entered into in the manner and satisfying the conditions specified. <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause</i>	4	Through discussion with the General Manager, analyst and Gas marketing checklist, I determined that There is no standard form contract in operation and hence no unsolicited consumer agreements to be tested.	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	2.2(1) <i>Trading Licence clause 19</i>				
118	If a customer enters into a standard form contract that is not an unsolicited consumer agreement, the retailer or gas marketing agent must give the customer the information specified in clause 2.2(2) before or at the time of giving the customer's first bill, unless the retailer or gas marketing agent has provided the information to the customer in the preceding 12 months or informed the customer how the information may be obtained (unless the customer has requested to receive the information). <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.2(2) and 2.2(3)</i> <i>Trading Licence clause 19</i>	4	Through discussion with the General Manager, analyst and Gas marketing checklist, I determined that there is no standard form contract in operation and no unsolicited consumer agreements to be tested.	N/P	N/R
119.	When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must obtain and make a record of the customer's verifiable consent to entering into the non-standard contract. <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.3(1)(a)</i> <i>Trading Licence clause 19</i>	4	Through discussion with the General Manager, analyst and Gas marketing checklist, VCFs, I determined that the records have been obtained and maintained. There have been no unsolicited consumer agreements.	A	1
119A.	When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must give, or make available to the customer at no charge, a copy of the non-standard contract at the times specified in clause 2.3(1)(b)(i) and (ii). <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.3(1)(b)</i> <i>Trading Licence clause 19</i>	4	Through discussion with the General Manager, analyst and Gas marketing checklist, customer files, welcome pack, I determined that the non-standard contract has been supplied in the required time. There have been no unsolicited consumer agreements.	A	1

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
120A.	A retailer or gas marketing agent must ensure that the information specified is provided to the customer before entering into a non-standard contract. <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.3(2)</i> <i>Trading Licence clause 19</i>	4	Through discussion with the General Manager, analyst and Gas marketing checklist, customer files, welcome pack, non-standard contract preamble and terms and conditions, I determined that the information specified has been provided to the customer before entering into a non-standard contract.	A	1
120B.	Subject to clause 2.3(3), if entering into a non-standard contract, a retailer or gas marketing agent must give the customer the information specified in clauses (a)-(h) before or at the time of giving the customer's first bill. <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.3(2A)</i> <i>Trading Licence clause 19</i>	4	Through discussion with the General Manager, analyst and customer files, welcome pack, non-standard contract preamble and terms and conditions, I determined that the information specified has been provided to the customer before the first bill (when entering contract). Note that clause (e) and (g) do not apply as there are no residential customers.	A	1
121A	A retailer or gas marketing agent must obtain a customer's verifiable confirmation that the information specified in clause 2.3(2) has been given. <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.3(4)</i> <i>Trading Licence clause 19</i>	4	Through discussion with the General Manager, analyst and customer files, welcome pack, non-standard contract preamble, verifiable consent and terms and conditions, I determined that the verifiable confirmation had been given before the information was provided.	A	1
122	A retailer or gas marketing agent must ensure that the inclusion of concessions is made clear to residential customers and any prices that exclude concessions are disclosed. <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.4(1)</i> <i>Trading Licence clause 19</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
123.	A retailer or gas marketing agent must ensure that a customer is able to contact the retailer or gas marketing agent on the retailer's or gas marketing agent's telephone number during the normal business hours of the retailer or gas marketing agent for the	4	Through discussion with the General Manager, analyst, I determined that the telephone number is available during normal business hours.	NP	NR

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	<p>purposes of enquiries, verifications and complaints. <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.4(2)</i> <i>Trading Licence clause 19</i></p>				
124.	<p>A retailer or gas marketing agent who contacts a customer for the purposes or marketing must, on request, provide the customer with the retailer's complaints telephone number, the gas ombudsman's telephone number and, for contact by a gas marketing agent, the gas marketing agent's marketing identification number. <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.5(1)</i> <i>Trading Licence clause 19</i></p>	4	<p>Through discussion with the General Manager, analyst, I determined that there had been no request.</p>	N/P	N/R
125.	<p>A retailer or gas marketing agent who meets with a customer face to face for the purposes of marketing must:</p> <ul style="list-style-type: none"> • wear a clearly visible and legible identity card showing the information specified; and • as soon as practicable provide the customer, in writing, the information specified, <p><i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.5(2)</i> <i>Trading Licence clause 19</i></p>	4	<p>Through discussion with the General Manager, analyst, Identification tag, I determined that</p> <ul style="list-style-type: none"> • The required information is provided; • there had been no request from a customer. 	A	1
126.	<p>A retailer or gas marketing agent who visits a person's premises for the purposes of marketing, must comply with any clearly visible signs at the premises indicating that canvassing is not permitted or no advertising material is to be left at the premises <i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.6</i> <i>Trading Licence clause 19</i></p>	4	<p>Through discussion with the General Manager, analyst, Identification tag, I determined that</p> <p>The representatives complied with clearly visible signs requirement.</p>	A	1

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
128.	<p>A gas marketing agent must:</p> <ul style="list-style-type: none"> keep a record of each complaint made by a customer, or person contacted for the purposes of marketing, about the marketing carried out by or on behalf of the gas marketing agent; and on request by the gas ombudsman in relation to a particular complaint, give to the gas ombudsman all information that the gas marketing agent has relating to the complaint within 28 days of receiving the request. <p><i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.9</i> <i>Trading Licence clause 19</i></p>	4	<p>Through discussion with the General Manager, analyst, customer files, I determined that</p> <ul style="list-style-type: none"> there have been no complaints There have been no requests from the gas ombudsman; 	N/P	N/R
129.	<p>Any record that a gas marketing agent is required to keep by the Code of Conduct, must be kept for at least 2 years after the last time the person to whom the information relates was contacted by or on behalf of the gas marketing agent.</p> <p><i>Energy Coordination Act section 11ZPP</i> <i>Code of Conduct clause 2.10</i> <i>Trading Licence clause 19</i></p>	4	<p>Through discussion with the General Manager, analyst, customer files, I determined that there have been no complaints and so no records to maintain</p>	N/P	N/R

3.6.6 Licence compliance requirements – Compendium of Gas Customer Licence Obligations
Energy Coordination Act s11M

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
Connection					
134.	<p>If a retailer agrees to sell gas to a customer or arrange for the connection of the customer's supply address, the retailer must forward the customer's request for the connection to the relevant distributor.</p> <p><i>Trading Licence clause 2.1</i></p>	4	<p>Through discussion with the General Manager, analyst, customer files, I determined that there has been no new connection but transfers of existing connections.</p>	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	<i>and Schedule 2 Compendium clause 3.1(1)</i>		Clause 3.1(1) only applies if the supply address is not already connected.		
135.	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>Trading Licence clause 2.1 and Schedule 2 Compendium clause 3.1(2)</i>	4	Through discussion with the General Manager, analyst, customer files, I determined that there has been no new connection but transfers of existing connections. Clause 3.1(1) only applies if the supply address is not already connected and the request in 3.1(2) is the request referred to in 3.1(1).	N/P	N/R
Billing					
136.	A retailer must issue a bill no more than once a month unless the conditions specified in clause 4.1(a)(i)-(iv) apply. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.1(a)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist, I determined that no bills have been issued more than once a month and have been issued monthly or quarterly. The conditions 4.1(a)(i) to (iv) have not applied.	A	1
137.	A retailer must issue a bill at least every 105 days unless the conditions specified are met. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.1(b)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist, I determined that no bills have been issued monthly or quarterly, which is less than 105 days.	A	1
138.	Prior to placing the customer on a shortened billing cycle, a retailer is considered to have given a customer notice if the retailer has advised the customer of the information specified in clauses 4.2(1)(a)-(d). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.2(1)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist, I determined that no shortened billing cycle have been applied.	N/P	N/R
139.	Notwithstanding clause 4.1(a)(ii), a retailer must not place a residential customer on a shortened billing cycle without the customer's verifiable consent in circumstances specified in clauses 4.2(2)(a)-(b). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.2(2)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist, I determined that there are no residential customers and no shortened billing cycle have been applied	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
140.	A retailer must give the customer written notice of a decision to shorten the customer's billing cycle within 10 business days of making the decision. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.2(3)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist, I determined that no shortened billing cycle have been applied.	N/P	N/R
141.	A retailer must ensure that a shortened billing cycle is for a period of at least 10 business days. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.2(4)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills I determined that no shortened billing cycle have been applied.	N/P	N/R
142.	Upon request, a retailer must return a customer who is subject to a shortened billing cycle and has paid 3 consecutive bills by the due date, to the billing cycle that previously applied to the customer. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.2(5)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist, I determined that no shortened billing cycle have been applied.	N/P	N/R
143	At least once every 3 months, a retailer must inform a customer who is subject to a shortened billing cycle of the conditions upon which a customer can be returned to the customer's previous billing cycle. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.2(6)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no shortened billing cycle have been applied.	N/P	N/R
144.	In respect of any 12-month period, on receipt of a request by a customer, a retailer may provide the customer with estimated bills under a bill smoothing arrangement. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.3(1)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no bill smoothing has been applied.	N/P	N/R
145.	If a retailer provides a customer with a bill under a bill-smoothing arrangement pursuant to clause 4.3(1), the retailer must ensure that the conditions specified in clauses 4.3(2)(a)-(f) are met. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.3(2)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no bill smoothing has been applied.	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
146.	A retailer must issue a bill to a customer at the address nominated by the customer, which may be an email address. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.4</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that bills have been sent to the address nominated by the customer which is the address in the contract preface.	A	1
147.	Unless the customer agrees otherwise, a retailer must include the minimum prescribed information in clauses 4.5(1)(a)-(cc) on the customer's bill. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.5(1)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that bills comply with the requirements. Note that conditions (h), (i) and (z) do not apply.	A	1
149.	If a retailer identifies and wishes to bill a customer for an historical debt, the retailer must advise the customer of the amount of the historical debt and its basis, before, with or on the customer's next bill. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.5(3)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no historical debt.	N/P	N/R
150.	A retailer must base a customer's bill on the distributor's or metering agent's reading of the meter at the customer's supply address, or the customer's reading of the meter provided the retailer and the customer agreed that the customer will read the meter. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.6</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that all bills have been based on the distributor's meter reading.	A	1
152.	A retailer must use its best endeavours to ensure that metering reading data is obtained as frequently as is required to prepare its bills. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.7(1)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that the meter data is obtained as frequently as is required to prepare its bills as it is available daily.	A	1
153.	Subject to subclause 4.7(3), a retailer must ensure that at least once every 12 months it obtains metering data in accordance with clause 4.6(a). <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.7(2)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that the meter data is obtained daily for interval meters and monthly or quarterly for basic meters which is at least once every 12 months.	A	1

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
154.	A retailer must give the customer an estimated bill in the manner specified, if the retailer is unable to reasonably base a bill on a reading of the meter. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.8(1)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no estimated bills have been issued.	N/P	N/R
155.	Where the customer's bill is estimated, a retailer must clearly specify on the customer's bill the information prescribed in clauses 4.8(2)(a)-(c). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.8(2)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no estimated bills have been issued.	N/P	N/R
156.	Upon request, a retailer must inform a customer of the basis and the reason for the estimation. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.8(3)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no estimated bills have been issued.	N/P	N/R
157.	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>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.9</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no estimated bills have been issued.	N/P	N/R
158.	If a retailer has based a bill upon an estimation because the customer failed to provide access to the meter, and the customer subsequently requests the retailer to provide a bill based on a reading of the meter and provides access to the meter, and pays the retailer's reasonable charge for reading the meter (if any), the retailer must do so. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.10</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no estimated bills have been issued.	N/P	N/R
159.	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>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.11(1)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no requests for meter testing.	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
160.	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>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.11(2)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no requests for meter testing.	N/P	N/R
161.	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. The effective date of change is set out in clause 4.12(2). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.12(1)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no alternatives tariffs have been used.	N/P	N/R
163.	If a customer's gas use changes and the customer is no longer eligible to continue to receive an existing, more beneficial tariff, a retailer must give the customer written notice prior to changing the customer to an alternative tariff. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.13</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that no alternatives tariffs have been used.	N/P	N/R
164.	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>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.14(1)</i>	5	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there have been no requests for a final bill at a customer's supply address.	N/P	N/R
165.	If the customer's account is in credit at the time of account closure, the retailer must, subject to clause 4.14(3), at the time of the final bill ask the customer for instructions on where to transfer the amount of credit (based on clauses 4.14(2)(a) or (b)), and pay the credit in accordance with the customer's instructions within 12 business days or another time agreed with the customer. <i>Trading Licence clause 2.1</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there have been no account closures.	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	<i>and Schedule 2 Compendium clause 4.14(2)</i>				
165A.	If the customer's account is in credit at the time of account closure and the customer owes a debt to the retailer, the retailer may, with written notice to the customer, use that credit to set off the debt. If after the set off, there remains an amount of credit, the retailer must ask the customer for instructions in accordance with clause 4.14(2). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.14(3)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there have been no account closures.	N/P	N/R
166.	A retailer must review the customer's bill on request by the customer, subject to the customer paying the lesser of the portion of the bill agreed to not be in dispute or an amount equal to the average of the customer's bill over the previous 12 months, and paying any future bills that are properly due. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.15</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there have been no requests to review bills.	N/P	N/R
167.	If a retailer is satisfied after conducting a review of a bill that the bill is correct, the retailer: <ul style="list-style-type: none"> • may require a customer to pay the unpaid amount; • must advise the customer that the customer may request the retailer to arrange a meter test in accordance with applicable law; and • must advise the customer of the existence and operation of the retailer's internal complaints handling processes and details of any applicable external complaints handling processes. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.16(1)(a)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there have been no requests to review bills.	N/P	N/R
168.	If a retailer is satisfied after conducting a review of a bill that the bill is incorrect, the retailer must adjust the bill in	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	accordance with clauses 4.17 and 4.18. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.16(1)(b)</i>		there have been no requests to review bills.		
169.	The retailer must inform a customer of the outcome of the review (of the bill) as soon as practicable. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.16(2)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there have been no requests to review bills.	N/P	N/R
170.	If the retailer has not informed a customer of the outcome of the review within 20 business days from the date of receipt of the request for review under clause 4.15, the retailer must provide the customer with notification of the status of the review as soon as practicable. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.16(3)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there have been no requests to review bills.	N/P	N/R
171.	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), the retailer must follow the procedure specified in clauses 4.17(2)(a)-(e). <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.17(2)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no recovery of an amount undercharged.	N/P	N/R
172.	If a customer (including a customer who has vacated the supply address) has been overcharged as a result of an error, defect or default for which a retailer or distributor is responsible (including where a meter has been found to be defective), the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the error, defect or default and, subject to clauses 4.18(6) and (7) ask the customer for instructions as to whether the amount should be credited to the customer's account; or re-	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no amount overcharged.	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	paid to the customer. No interest shall accrue to a credit or refund referred to in this clause. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.18(2) and 4.18(5)</i>				
173.	If a retailer receives instructions under clause 4.18(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.18(3)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no amount overcharged and no instruction.	N/P	N/R
174.	If a retailer does not receive instructions under clause 4.18(2) within 5 business days of making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's account. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.18(4)</i>	5	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no amount overcharged and no instruction.	N/P	N/R
175.	If the overcharged amount is less than \$100, the retailer may notify a customer of the overcharge by no later than the next bill after the retailer became aware of the error, and ask the customer for instructions under clause 4.18(2), or credit the amount to the customer's next bill. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.18(6)</i>	5	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no amount overcharged.	N/P	N/R
175A.	If a customer has been overcharged by the retailer, and the customer owes a debt to the retailer, then provided the customer is not a residential customer experiencing payment difficulties or financial hardship, the retailer may, with written notice to the customer, use the amount of the overcharge to set off the debt owed to the retailer. If, after the set off, there remains an amount of credit, the retailer must deal with that amount of credit in accordance	5	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no amount overcharged.	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	with clause 4.18(2); or 4.18(6) where the amount is less than \$100. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.18(7)</i>				
176.	If a retailer proposes to recover an amount of an adjustment which does not arise due to any act or omission of the customer, the retailer must follow the procedure specified in clauses 4.19(1)(a)-(d). <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.19(1)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no recovery of an adjustment.	N/P	N/R
177.	If after the meter reading a retailer becomes aware of an amount owing to the customer, the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the adjustment and, subject to clauses 4.19(5) and 4.19(7), ask the customer for instructions as to whether the amount should be – <ul style="list-style-type: none"> • credited to the customer’s account; • repaid to the customer; or • included as a part of the new bill smoothing arrangement if the adjustment arises under clauses 4.3(2)(a)-(b). No interest shall accrue to a credit or refund referred to in this clause. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.19(2) and 4.19(6)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no amount owing to the customer.	N/P	N/R
178.	If a retailer received instructions under clause 4.19(2), the retailer must pay the amount in accordance with the customer’s instructions within 12 business days of receiving the instructions. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.19(3)</i>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no amount owing to the customer and no instruction.	N/P	N/R
179.	If a retailer does not receive instructions under clause 4.19(2) within 5 business days of making the request, the retailer	5	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	<p>must use reasonable endeavours to credit the amount of the adjustment to the customer's account.</p> <p><i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.19(4)</i></p>		there has been no amount owing to the customer.		
180.	<p>If the adjustment amount owing to the customer is less than \$100, the retailer may notify the customer of the adjustment by no later than the next bill after the meter is read, and</p> <ul style="list-style-type: none"> ask the customer for instructions under clause 4.19(2); or credit the amount to the customer's next bill. <p><i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.19(5)</i></p>	5	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no amount owing to the customer.	N/P	N/R
180A.	<p>If the amount of the adjustment is an amount owing to the customer, and the customer owes a debt to the retailer, then provided the customer is not a residential customer experiencing payment difficulties or financial hardship, the retailer may, with written notice to the customer, use the amount of the adjustment to set off the debt owed to the retailer. If, after the set off, there remains an amount of credit, the retailer must deal with that amount of credit in accordance with clause 4.19(2); or 4.19(5) where the amount is less than \$100.</p> <p><i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 4.19(7)</i></p>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that there has been no amount owing to the customer. There are no residential customers	N/P	N/R
Payment					
181.	<p>The due date on the bill must be at least 12 business days from the date of that bill, unless otherwise agreed with the customer. The date of the dispatch is the date of the bill, unless the retailer specifies a later date.</p> <p><i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 5.1</i></p>	4	Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that the due date is greater than 12 business days from the date of the bill.	A	1

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
182.	<p>Unless otherwise agreed with a customer, a retailer must offer the customer at least the following payment methods:</p> <ul style="list-style-type: none"> • in person at 1 or more payment outlets located within the Local Government District of the customer's supply address; • by mail; • for residential customers, by Centrepay; • electronically by means of BPay or credit card; and • by telephone by means of credit card or debit card. <p><i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 5.2</i></p>	4	<p>Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist I determined that the customer has options to pay by mail, electronically by EFT or credit card by telephone. Note that there are no residential customers so Centrepay is not applicable.</p> <p>The non-standard contract at cl. 6.3 offers payment in person but not at the Local Government District of the customer's supply address which is an agreement with payment methods.</p>	A	1
183.	<p>Prior to a direct debit facility commencing, a retailer must obtain the customer's verifiable consent and agree with the customer the date of commencement of the direct debit facility and the frequency of the direct debits.</p> <p><i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 5.3</i></p>	4	<p>Through discussion with the General Manager, analyst, customer files, sample bills, variable direct debit procedure and billing checklist, I determined that the contract at cl. 6.3 provides for direct debit as a payment method and the variable direct debit procedure obtains customer's verifiable consent and agreement with the customer of the date of commencement of the direct debit facility and the frequency of the direct debits.</p>	A	1
184.	<p>A retailer must accept payment in advance from a customer on request. The minimum amount a retailer will accept an advance payment is \$20, unless otherwise agreed with a customer.</p> <p><i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 5.4</i></p>	4	<p>Through discussion with the General Manager, analyst, customer files, sample bills and billing checklist, I determined that the non-standard contract at cl. 6.3 allows payment in advance with no minimum applied. There has been no request for advance payment.</p>	N/P	N/R
185.	<p>If a customer is unable to pay by way of the methods described in clause 5.2, due to illness or absence, a retailer must offer a residential customer a redirection of the customer's bill to a third person, at no charge.</p> <p><i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 5.5</i></p>	4	<p>Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.</p>	N/P	N/R
186.	<p>A retailer must not charge a residential customer a late</p>	4	<p>Through discussion with the General Manager, analyst, the Gas Trading Licence and client</p>	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	payment fee in the circumstances specified in clauses 5.6(1)(b)-(d). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 5.6(1)</i>		files, I determined that the licensee is not licensed for residential customers and does not have any.		
186A.	If a retailer has charged a late payment fee in the circumstances set out in clause 5.6(1)(c) because the retailer was not aware of the complaint, the retailer must refund the late payment fee on the customer's next bill. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 5.6(2)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/R
187.	If a retailer has charged a residential customer a late fee, a retailer must not charge an additional late payment fee in relation to the same bill within 5 business days from the date of receipt of the previous late payment fee notice. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 5.6(3)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/R
188.	A retailer must not charge a residential customer more than 3 late payment fees in relation to the same bill, or more than 12 late payment fees in a year. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 5.6(4)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/R
189.	If a residential customer has been assessed as being in financial hardship, a retailer must retrospectively waive any late payment fee charged to the residential customer's last bill prior to the assessment being made. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 5.6(5)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/R
190	A retailer must not require a customer who has vacated a supply address, and who has given the retailer notice, to pay for gas consumed at the customer's supply address in the circumstances specified in clause 5.7(1), unless the retailer and the customer have agreed to an alternative date.	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that there have been no premises vacated.	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	Notice is given if a customer informs a retailer of the date on which the customer intends to vacate, or has vacated the supply address, and gives the retailer a forwarding address to which a final bill may be sent. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 5.7(1)</i>				
191.	If a customer reasonably demonstrates to a retailer that the customer was evicted or otherwise required to vacate a supply address, a retailer must not require a customer to pay for gas consumed at the customer's supply address from the date the customer gave the retailer notice. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 5.7(2)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that there have been no premises vacated.	N/P	N/R
193.	Notwithstanding clauses 5.7(1) and 5.7(2), a retailer must not require a customer to pay for gas consumed at the customer's supply address in the circumstances specified in clauses 5.7(4)(a)-(c). <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 5.7(4)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that there have been no premises vacated.	N/P	N/R
195.	A retailer must not commence proceedings for recovery of a debt from a residential customer who has informed a retailer that the customer is experiencing payment difficulties or financial hardship; and while a residential customer continues to make payments under an alternative payment arrangement. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 5.8(1)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/R
196.	A retailer must not recover or attempt to recover a debt relating to a supply address from a person other than the customer with whom the retailer has or had entered into a contract for the supply of gas to that supply address. <i>Trading Licence clause 2.1</i>	4	Through discussion with the General Manager, analyst, client files, I determined that there has been no debt recovery.	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	<i>and Schedule 2 Compendium clause 5.8(2)</i>				
196A.	If a customer with a debt owing to a retailer requests the retailer to transfer the debt to another customer, the retailer may transfer the debt to the other customer provided that the retailer obtains the other customer's verifiable consent to the transfer. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 5.8(3)</i>	4	Through discussion with the General Manager, analyst, client files, I determined that there has been no debt recovery.	NP	NR
197.	Where a retailer and residential customer have entered into a dual fuel contract, or separate contracts for the supply of electricity and gas, the retailer must apply a payment received from a residential customer for charges for the supply of electricity or gas in the circumstances specified in clause 5.9. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 5.10</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any. I also determined that there are no dual fuel contracts	N/P	N/R
Payment Difficulties & Financial Hardship					
198.	A retailer must assess whether a residential customer is experiencing payment difficulties or financial hardship, within 5 business days from when the residential customer informs the retailer about the payment problems. If the retailer cannot make the assessment within 5 business days, it must refer the customer to a relevant consumer representative to make the assessment. If a residential customer provides the retailer with an assessment from a relevant consumer representative, the retailer may adopt that assessment as its own assessment for the purposes of clause 6.1(1)(a). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 6.1(1)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
199.	When undertaking an assessment regarding payment difficulties or financial hardship, the retailer must, unless the retailer adopts an assessment	5	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential	N/P	N/A

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	from a relevant consumer representative, give reasonable consideration to the information given by the residential customer and requested or held by the retailer; or advice given by a relevant consumer representative. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.1(3)</i>		customers and does not have any.		
200.	A retailer must advise a residential customer on request of the details of an assessment. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.1(4)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
200A.	If a retailer refers a residential customer to a relevant consumer representative under clause 6.1(1)(b), the retailer must grant the residential customer a temporary suspension of actions. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.2(1)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
201.	If a residential customer informs a retailer that the customer is experiencing payment problems, the retailer must not unreasonably deny a residential customer's request for a temporary suspension of actions, if the customer demonstrates to the retailer that the customer has an appointment with a relevant consumer representative to assess the customer's capacity to pay. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.2(2)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
202.	A retailer must allow a temporary suspension of actions for a period of at least 15 business days. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.2(3)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
203.	If a relevant consumer representative is unable to complete the assessment on time and the consumer representative or residential customer requests for additional time, a retailer	5	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential	N/P	N/A

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	must give reasonable consideration to the request. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.2(4)</i>		customers and does not have any.		
204.	If the assessment carried out under clause 6.1 indicates to the retailer that the residential customer is experiencing payment difficulties or financial hardship, the retailer must follow the procedure specified in clause 6.3(1). <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.3(1)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
205.	A retailer must offer a residential customer who is experiencing payment difficulties or financial hardship at least the payment arrangements that are specified in clauses 6.4(1)(a) and (b) <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.4(1)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
206.	When offering or amending an instalment plan to a residential customer a retailer must ensure that the instalment plan is fair and reasonable taking into account the customer's capacity to pay and consumption history, and comply with clause 6.4(3). <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.4(2)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
206A.	If the residential customer accepts an instalment plan offered by the retailer, the retailer must provide the information specified in clauses 6.4(3)(a)(i)-(iii) within 5 business days of the customer accepting the plan and notify the customer of any amendments to the instalment plan at least 5 business days before they come into effect (unless agreed otherwise with the customer) and provide the customer with information explaining the changes. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.4(3)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
208.	A retailer must give reasonable consideration to a request by a customer, or a relevant consumer representative, for a reduction of the customer's fees, charges, or debt. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 6.6(1)</i>	5	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
209.	In giving reasonable consideration under clause 6.6(1), a retailer should refer to the hardship procedures referred to in clause 6.10(3). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 6.6(2)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
210.	If it is reasonably demonstrated to the retailer that the customer, experiencing financial hardship, is unable to meet the customer's obligations under a payment arrangement, a retailer must give reasonable consideration to offering the customer an instalment plan or offering to revise an existing instalment plan. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 6.7</i>	5	Through discussion with the General Manager, analyst, the Gas Trading Licence, payment arrangements and financial difficulties policy and client files, I determined that the licensee is not licensed for residential customers and does not have any. The ERA advised that the Licensee does not need a financial hardship policy but has one.	N/P	N/A
211.	A retailer must advise a customer experiencing financial hardship of the options specified in clause 6.8. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 6.8</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any. Note that only 6.8(b) applies in the absence of residential customers and the non-standard contract advises of payment methods available to the customer.	A	1
212.	A retailer must determine the minimum payment in advance amount for residential customers experiencing payment difficulties or financial hardship in consultation with relevant consumer representatives. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 6.9(1)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
214.	A retailer must develop a hardship policy, procedures and hardship procedures to assist	4	Through discussion with the General Manager, analyst, the Gas Trading Licence, payment	N/P	N/A

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	customers experiencing financial hardship in meeting their financial obligations and responsibilities to the retailer. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.10(1)</i>		arrangements and financial difficulties policy and client files, I determined that the licensee is not licensed for residential customers and does not have any. The ERA advised that the Licensee does not need a financial hardship policy but has one.		
215.	A retailer must ensure that its hardship policy complies with the criteria specified in clause 6.10(2). <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.10(2)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence, payment arrangements and financial difficulties policy and client files, I determined that the licensee is not licensed for residential customers and does not have any. The ERA advised that the Licensee does not need a financial hardship policy but has one.	N/P	N/A
215A.	A retailer must ensure that its hardship procedures comply with the criteria specified in clause 6.10(3). <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.10(3)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence, payment arrangements and financial difficulties policy and client files, I determined that the licensee is not licensed for residential customers and does not have any. The ERA advised that the Licensee does not need a financial hardship policy but has one for business customers that satisfies the requirements.	N/P	N/A
216.	If requested, a retailer must give residential customers and relevant consumer representatives a copy of the hardship policy, including by post at no charge. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.10(4)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.	N/P	N/A
219.	If directed by the ERA, the retailer must review its hardship policy, procedures and hardship procedures, in consultation with relevant consumer representatives, and submit to the ERA the results of that review within 5 business days after it is completed. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 6.10(6)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence, payment arrangements and financial difficulties policy and client files, I determined that the licensee is not licensed for residential customers and does not have any. The ERA advised that the Licensee does not need a financial hardship policy but has one.	N/P	N/A
220.	A retailer must comply with the ERA's Financial Hardship Policy Guidelines. <i>Trading Licence clause 2.1</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence, payment	N/P	N/A

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	<i>and Schedule 2 Compendium clause 6.10(7)</i>		arrangements and financial difficulties policy and client files, I determined that the licensee is not licensed for residential customers and does not have any. The ERA advised that the Licensee does not need a financial hardship policy but has one		
220A.	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 amended policy to the ERA within 5 business days of the amendment. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 6.10(8)</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence, payment arrangements and financial difficulties policy and client files, I determined that the licensee is not licensed for residential customers and does not have any. So, there is no need to consult and submit amendments as these conditions apply to residential customers only. The ERA advised that the Licensee does not need a financial hardship policy but has one	N/P	N/A
221.	A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 6.11</i>	4	Through discussion with the General Manager, analyst, the Gas Trading Licence, payment arrangements and financial difficulties policy and client files, I determined that the ERA advised that the Licensee does not need a financial hardship policy for residential customers but has one for business customers that satisfies the requirements.	A	1
Disconnection & Interruption					
222.	A retailer must follow the procedures specified in clause 7.1(1) prior to arranging for disconnection of a customer's supply address for failure to pay a bill. A customer has failed to pay a bill in the circumstances specified in clause 7.1(2). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 7.1</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that there have been no disconnections	N/P	N/R
223.	A retailer must not arrange for disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in clause 7.2(1). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 7.2(1)</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that there have been no disconnections	N/P	N/R
224.	In relation to dual fuel contracts or separate contracts for	4	Through discussion with the General Manager, analyst, the	N/P	N/A

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	the supply of electricity and gas (under which a single bill for energy, or separate simultaneous bills for electricity and gas are issued to the customer), if a retailer is permitted to and wishes to arrange for disconnection of the supply of electricity and gas to the residential customer's supply address for failure to pay a bill, the retailer must arrange for disconnection of the supply of gas in priority to the disconnection of the supply of electricity. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 7.3</i>		Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any. I also determined that there are no dual fuel contracts.		
225.	A retailer must not arrange for the disconnection of a customer's supply address for denying access to the meter unless the conditions specified in clause 7.4(1) are satisfied. A retailer may arrange for a distributor to carry out 1 or more of the requirements referred to in clause 7.4(1) on behalf of the retailer. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 7.4</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that there have been no disconnections.	N/P	N/R
227.	A retailer or a distributor must not arrange for disconnection or disconnect a customer's supply address in the circumstances specified in clause 7.6. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 7.6</i>	2	Through discussion with the General Manager, analyst, the client files, I determined that there have been no disconnections	N/P	N/R
Reconnection					
228.	In the circumstances specified in clause 8.1(1)(a)-(c), a retailer must arrange for reconnection of the customer's supply address if the customer makes a request for reconnection and pays the retailer's reasonable charges for reconnection (if any) or accepts an offer of an instalment plan for the retailer's reasonable charges for reconnection. <i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 8.1(1)</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that there have been no disconnections hence no reconnections.	N/P	N/R
229.	A retailer must forward the request for reconnection to the	4	Through discussion with the General Manager, analyst, the	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	relevant distributor that same business day if the request is received before 3pm on a business day; or no later than 3pm on the next business day if the request is received after 3pm on a business day, or on the weekend or on a public holiday <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 8.1(2)</i>		client files, I determined that there have been no disconnections hence no reconnections.		
Information & Communication					
231.	A retailer must give notice to each of its customers affected by a variation in its tariffs, fees and charges no later than the next bill in the customer's billing cycle. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.1(1)</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that the contract covers the requirements. There have been no changes in tariff.	N/P	N/R
232.	A retailer must give or make available to a customer on request, at no charge, reasonable information on the retailer's tariffs, fees and charges, including any alternative tariffs that may be available to the customer. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.1(2)</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that the contract covers the requirements. There have been no changes in tariff. There has been no request.	N/P	N/R
233.	A retailer must give or make available to a customer the information requested on tariffs within 8 business days of the date of receipt of the request and, if requested, a retailer must provide the information in writing <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.1(3)</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that the contract covers the requirements. There have been no changes in tariff. There has been no request.	N/P	N/R
234.	A retailer must, on request, give a customer their billing data. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.2(1)</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that the contract covers the requirements. There has been no request.	N/P	N/R
235.	A retailer must give the requested billing data at no charge if a customer requests their billing data for a period less than the previous 2 years and no more than once a year, or in relation to a dispute with the retailer.	4	Through discussion with the General Manager, analyst, the client files, non-standard contract, I determined that the contract covers the requirements. There has been no request.	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	<i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.2(2)</i>				
236.	A retailer must give the requested billing data within 10 business days of the date of receipt of either the request, or payment of the retailer's reasonable charge for providing the billing data. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.2(3)</i>	4	Through discussion with the General Manager, analyst, the client files, non-standard contract, I determined that the contract covers the requirements. There has been no request. The contract has the required provisions.	N/P	N/R
237.	A retailer must keep a customer's billing data for 7 years. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.2(4)</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that the policy is permanent retention of data, The Licensee has been trading for less than 1 year.	N/P	N/R
238.	A retailer must give a residential customer on request, at no charge, information on the types of concessions available to the customer, and the names and contact details of the organisation responsible for administering those concessions (if not the retailer). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.3</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that the contract covers the requirements. There has been no request. There are no residential customers.	N/P	N/A
239.	A retailer must give, or make available, to a customer on request and at no charge, general information on: cost-effective and efficient ways to utilise gas (including referring a customer to a relevant information source) and the typical running costs of major domestic appliances. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.4</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that the contract covers the requirements. There has been no request. The contract has the required provisions.	N/P	N/R
240.	If a customer asks for information relating to the distribution of gas, a retailer must give the information to the customer or refer the customer to the relevant distributor for a response. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.5</i>	4	Through discussion with the General Manager, analyst, the client files, I determined that the contract covers the requirements. There has been no request. The contract has the required provisions.	N/P	N/R
245.	A retailer and distributor must, to the extent practicable, en-	5	Through discussion with the General Manager, analyst, non-standard contract, I determined	A	1

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	<p>sure that any written information that must be given to a customer by the retailer, distributor or gas marketing agent under the Gas Marketing Code and the Compendium is expressed in clear, simple and concise language and is in a format that makes it easy to understand.</p> <p><i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 10.9</i></p>		<p>that The Licensee has contract provisions to satisfy the requirement. Other than the contract, welcome pack and bills there has been no written information given to the customer.</p>		
246.	<p>A retailer must advise a customer on request how the customer can obtain a copy of the Gas Marketing Code and the Compendium; and make a copy of the Gas Marketing Code and the Compendium available on the retailer's website.</p> <p><i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 10.10(1)</i></p>	4	<p>Through discussion with the General Manager, analyst, the client files, non-standard contract, I determined that the contract covers the requirements. There has been no request. The contract has the required provisions.</p>	N/P	N/R
249.	<p>A retailer and distributor must make available to a residential customer on request, at no charge, services that assist the residential customer in interpreting information provided by the retailer or distributor (including independent multi-lingual and TTY services, and large print copies).</p> <p><i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 10.11(1)</i></p>	4	<p>Through discussion with the General Manager, analyst, the Licence, I determined that the Licensee has no residential customers.</p>	N/P	N/A
250.	<p>A retailer and, if appropriate, a distributor must include on a residential customer's bill and bill related information, reminder notice and its connection warning the telephone numbers for:</p> <ul style="list-style-type: none"> • its TTY services; • independent multi-lingual services; and • interpreter services with the National Interpreter Symbol. <p><i>Trading Licence clause 2.1 and Schedule 2</i> <i>Compendium clause 10.11(2)</i></p>	4	<p>Through discussion with the General Manager, analyst, the Gas Trading Licence and client files, I determined that the licensee is not licensed for residential customers and does not have any.</p>	N/P	N/A

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
Complaints & Dispute Resolution					
251.	A retailer and distributor must develop, maintain and implement an internal process for handling complaints and resolving disputes. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 12.1(1)</i>	4	Through discussion with the General Manager, analyst, complaints handling process I determined that the Licensee has internal process for handling complaints and resolving disputes which satisfied the requirements.	A	1
252.	The complaints handling process under clause 12.1(1) must comply with AS/NZS 10002:2014 and address, at the least, the criteria specified in subclauses 12.1(2)(b)-(c). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 12.1(2)</i>	4	Through discussion with the General Manager, analyst, complaints handling process I determined that the Licensee has satisfied the requirements of subclauses 12.1(2)(b)-(c).	A	1
254.	When responding to a complaint, a retailer or distributor must advise the customer that the customer has the right to have the complaint considered by a senior employee within the retailer or distributor (in accordance with its complaints handling process). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 12.1(3)(a)</i>	4	Through discussion with the General Manager, analyst, complaints handling process I determined that there had been no complaints.	N/P	N/R
255.	When a complaint has not been resolved internally in a manner acceptable to the customer, a retailer or distributor must advise the customer of the reasons for the outcome (on request, the retailer or distributor must supply such reasons in writing); and that the customer has the right to raise the complaint with the gas ombudsman or another relevant external dispute resolution body and provide the Freecall telephone number of the gas ombudsman. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 12.1(3)(b)</i>	4	Through discussion with the General Manager, analyst, complaints handling process I determined that there had been no complaints.	N/P	N/R
255A.	A retailer or distributor must, on receipt of a written complaint by a customer, acknowledge the complaint within 10 business days and respond to the complaint within 20 business days. <i>Trading Licence clause 2.1</i>	4	Through discussion with the General Manager, analyst, complaints handling process I determined that there had been no complaints.	N/P	N/R

Reference Number	Licence reference & summary of Licence obligation	4	Observations and Recommendations	Controls rating	Compliance Rating
	<i>and Schedule 2 Compendium clause 12.1(4)</i>				
256.	A retailer must comply with any guideline developed by the ERA relating to distinguishing customer queries from customer complaints. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 12.2</i>	4	Through discussion with the General Manager, analyst, complaints handling process I determined that the process has been approved by ERA.	A	1
257.	A retailer, distributor and gas marketing agent must give a customer on request, at no charge, information that will assist the customer in utilising the respective complaints handling processes. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 12.3</i>	4	Through discussion with the General Manager, analyst, complaints handling process I determined that there had been no complaints and no request.	N/P	N/R
258.	When a retailer, distributor or gas marketing agent receives a complaint that does not relate to its functions, it must advise the customer of the entity that it reasonably considers to be the appropriate entity to deal with the complaint (if known). <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 12.4</i>	4	Through discussion with the General Manager, analyst, complaints handling process I determined that there had been no complaints.	N/P	N/R
Record Keeping & Reporting					
281.	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 2.1 and Schedule 2 Compendium clause 13.1</i>	4	Through discussion with the General Manager, analyst, annual report information I determined that reports have been prepared	A	1
282.	A report referred to in clause 13.1 must be provided to the ERA by the date, and in the manner and form, specified by the ERA. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 13.2</i>	4	Through discussion with the General Manager, analyst, annual report information I determined that reports have been provided to the ERA by the date, and in the manner and form, specified by the ERA.	A	1
283.	A report referred to in clause 13.1 must be published by the date specified by the ERA. <i>Trading Licence clause 2.1 and Schedule 2 Compendium clause 13.3</i>	4	Through discussion with the General Manager, analyst, annual report information I determined that reports have been published by the date specified by the ERA.	A	1

3.7 Recommendations [5.1.8]

There are no controls rating of C or D.

Table of Current Audit Non-Compliances/Recommendations			
A. Resolved during current audit period			
Licence obligation reference no. / Recommendation reference from previous audit (if applicable)	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
1/2020	<p>1</p> <p>Economic Regulation Authority (Licensing Funding) Regulations 2014 clauses 6 & 7.</p> <p>Energy Coordination Act section 11Q(1-2)</p> <p>The fees have been paid and on time except 2017 payment which was 1 week late.</p> <p>Recommendation 1/2020 Improve the control actions. Note he amended process has remedied the error and no further action is required.</p>	The accounts payable process was updated and there have been no late payments since.	No further action required
B. Unresolved at end of current audit period			
Recommendation reference (no/year)	Non-compliance / Controls improvement (Rating / Licence obligation / Details of non-compliance or inadequacy of controls)	Auditor's recommendation	Action taken by the licensee by end of audit period

3.8 Audit evidence

- Trading Licences (V1 & V2)
- Financial managers letter
- Customer transfer data
- Retail market scheme membership
- Ombudsman scheme membership
- Licence fee invoices, journal entries
- ERA annual compliance reports
- ERA annual performance reports
- ERA annual licence standing charge data
- Compliance register
- Verifiable consent forms
- Sample client files
- Procedures / policies:
 - Amanda Energy Complaints Handling Procedure
 - Billing Checklist. Compliance Policy
 - Disconnection Reconnection Checklists

- EIC and Meter Data Procedure
- Gas Marketing Checklist
- GSA Welcome Pack - NSF - Template.
- MIRN Discovery Procedure.
- Payment Arrangements and Financial Hardship Policy
- Privacy Policy
- Records Management Policy
- Risk Management Policy
- Debt collection procedure
- Maintaining or Commencing Gas supply
- GSA customer transfer procedure
- Standard form / Non-standard form Information sheet
- Marketing control procedures
- Gas bill form
- Direct debit payment procedure
- Vacating a supply address procedure
- Customer billing information policy
- ERA Approval of auditor –
- Letter from ERA Approving Audit Plan

3.9 Approval of the report by auditor [5.1.9]

See covering letter.

3.10 Disagreement between auditor and the licensee [5.2]

There has been no disagreement between auditor and the Licensee.

3.11 Post Audit implementation plans. [5.3]

A post audit plan is not required.

3.12 Reporting to ERA [5.4]

The Licensee will submit the draft and final reports to the ERA.

3.12.1 Confidential information [5.4.1]

The Licensee will indicate any information they consider confidential or commercially sensitive before submitting the report to ERA. The Licensee has not advised of any confidential or commercially sensitive matter other than the specific number of customers.