



# Performance Audit Report 2021

## ERL20

Audit Report	Authorisation	Name	Position	Date
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Reviewed By (licensee)	[REDACTED]	Tim McLeod	General Manager	8/12/2021

Contents

<b>1.</b>	<b>EXECUTIVE SUMMARY.....</b>	<b>6</b>
<b>2.</b>	<b>AUDIT OPINION.....</b>	<b>7</b>
<b>3.</b>	<b>PERFORMANCE AUDIT.....</b>	<b>15</b>
<b>3.1</b>	<b>Performance Audit Scope _____</b>	<b>15</b>
<b>3.2</b>	<b>Performance Audit Methodology _____</b>	<b>17</b>
<b>3.3</b>	<b>Performance Audit Objectives _____</b>	<b>18</b>
<b>3.4</b>	<b>Performance Audit Summary of Findings _____</b>	<b>18</b>
<b>3.5</b>	<b>Summary Performance Audit Recommendations &amp; Action Plans _____</b>	<b>26</b>
<b>4.</b>	<b>STATUS OF RECOMMENDATIONS FROM THE 2017 PERFORMANCE AUDIT .....</b>	<b>33</b>
<b>4.1</b>	<b>Deviation from the Audit Plan _____</b>	<b>33</b>
	<b>APPENDIX 1- AMANDA ENERGY PERFORMANCE AUDIT .....</b>	<b>35</b>
	<b>APPENDIX 2 – AUDIT DOCUMENT LISTING.....</b>	<b>148</b>

## List of Tables

<b>Table 1 - Summary of Non-Compliances Performance Audit 2021</b> .....	<b>7</b>
<b>Table 2 - Description of Internal Controls Assessed</b> .....	<b>12</b>
<b>Table 3 - Obligations Excluded from the Audit Report</b> .....	<b>16</b>
<b>Table 4 - List of Personnel Who Participated In Audit &amp; Review</b> .....	<b>17</b>
<b>Table 5 - Audit Compliant and Control Rating Scales</b> .....	<b>18</b>
<b>Table 6 - Compliance and Controls Ratings Summary Table</b> .....	<b>19</b>
<b>Table 7 - Performance Audit Compliance Summary</b> .....	<b>19</b>
<b>Table 8 - A Resolved during the current audit period</b> .....	<b>26</b>
<b>Table 9 - B Unresolved During the Current Audit Period</b> .....	<b>27</b>
<b>Table 10 - Status of Recommendations for Non-Compliances from the Previous Audit</b> .....	<b>33</b>
<b>Table 11 - Audit Plan Deviations</b> .....	<b>34</b>
<b>Table 12 - Performance Audit Findings</b> .....	<b>36</b>
<b>Table 13 - Documents Reviewed and Assessment of Effectiveness</b> .....	<b>149</b>

## GLOSSARY

<b>AE</b>	Amanda Energy
<b>AEMO</b>	Australian Energy Market Operator
<b>BDM</b>	Business Development Manager
<b>CRM</b>	Customer Relationship Management
<b>CTR</b>	Customer Transfer Request
<b>ERL20</b>	Retail Licence for Amanda Energy Pty Ltd
<b>ERA</b>	Economic Regulation Authority
<b>ESA</b>	Electricity Supply Agreement
<b>ETAC</b>	Electricity Transfer Access Contract

**“good electricity industry practice”** means the exercise of that degree of skill, diligence, prudence and foresight that a skilled and experienced person would reasonably and ordinarily exercise under comparable conditions and circumstances consistent with applicable written laws and statutory instruments and applicable recognised codes, standards and guidelines

<b>HubSpot</b>	Cloud based CRM
<b>LUC</b>	Large Use Customer
<b>NAS</b>	Network Attached Storage
<b>NMI</b>	National Meter Identifier
<b>NSFC</b>	Non Standard Form Contract
<b>MW</b>	MegaWatt
<b>PRM</b>	Pricing Risk Model (Used in reference to the Proprietary System developed by the Licensee). It is an analytical program including automated Western Power portal data ordering.
<b>SFC</b>	Standard Form Contract
<b>SUC</b>	Small Use Customer
<b>SWIN</b>	South West Interconnected Network
<b>SWIS</b>	South West Interconnected System
<b>VC</b>	Verifiable Consent
<b>VCF</b>	Verifiable Consent Form
<b>WPN</b>	Western Power Networks

This report was prepared by representatives of GES Pty Ltd in relation to the above named client's conformance to the nominated audit standard(s). Audits were undertaken using a sampling process and the report and its recommendations were reflective only of activities and records sighted during this audit process. GES Pty Ltd shall not be liable for loss or damage caused to or actions taken by third parties as a consequence of reliance on the information contained within this report or its accompanying documentation. The client had the opportunity for review to ensure no commercially sensitive information was disclosed.

## 1. EXECUTIVE SUMMARY

The Licensee, Amanda Energy Pty Ltd (Amanda Energy), is an energy management company which provides services through a licence granted by the Economic Regulation Authority for electricity retail (ERL20). As a holder of an Electricity Retail Licence, Amanda Energy sells electricity to “contestable” customers in the South West Interconnected System (SWIS). A contestable customer is one who uses more than 50,000 kWh per year of electricity. Amanda Energy liaises directly with Western Power and consumers to facilitate meeting their energy requirements.

Sections 13 of the Electricity Industry Act 2004 require as a condition of every retail licence that the licensee must, not less than once in every period of 24 months (or any longer period that the Authority allows) calculated from the grant of the licence, provide the Authority with a performance audit report by an independent expert acceptable to the Authority. Geographe Environmental Services (GES) has been approved by the Authority (Ref: D233306 Date: 11/6/21) to undertake the works subject to an audit plan approved by the Authority.

This is Licensee’s third electricity retail licence performance audit to assess the Licensee’s level of compliance with its licence conditions.

The previous performance audit period was 1 September 2015 to 31 August 2017. A Performance Audit Report 2017 was submitted to the ERA for review and published on their website. As a result of the Licensee high level of compliance the ERA decided to increase the period covered by this audit from 24 months to 48 months (Refer ERA Notice 09 February 2018). As such the current audit period is 1 September 2017 to 31 August 2021.

The 2017 Performance Audit Report noted several obligations that were not applicable to the audit scope as at the time Amanda Energy did not have:

- small use customers on non-standard form contracts,
- residential customers
- non-contestable customers

The Audit Plan for the current audit period identified that there have been several changes in regards to Amanda Energy’s electricity retail capabilities since the previous audit period. Specifically, the use of non-standard form contracts (NFSCs) for small use customers and subsequently the applicable of the compliance obligations. Amanda Energy still does not supply residential and non-contestable customers.

## 2. AUDIT OPINION

### Qualified Audit Opinion

We have undertaken a reasonable assurance engagement on Amanda Energy’s (the Licensee) compliance, in all material respects, with the Electricity Retail Licence (ERL20) (the Licence) and all applicable obligations from the Electricity Compliance Reporting Manual released June 2020 (Licence Obligations) (together referred to as the “Licence Conditions”) for the period from 1 September 2017 to 31 August 2021. The assurance engagement was undertaken in accordance with the Economic Regulation Authority’s (ERA) 2019 Audit and Review Guidelines – Electricity and Gas Licences.

In our opinion, based on the procedures we have performed and the evidence we have obtained, except for the effects of the matters described in Basis for Qualified Opinion, Amanda Energy has complied, in all material respects, with the Licence Conditions for the period from 1 September 2017 to 31 August 2021.

### Basis for Qualified Opinion

With respect to the audit period 1 September 2017 to 31 August 2021, as a result of identified control inadequacies, Amanda Energy’s did not comply with the Licence Conditions as detailed below:

Table 1 - Summary of Non-Compliances Performance Audit 2021

Reference Number & Licence Obligation <sup>1</sup>	Non-Compliance/Controls Improvement	Control Inadequacy
29 <b>Customer Transfer Code 2016 - Clause 4.7</b>  A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer.	<b>01/2021</b> - Failure to nominate a transfer date in accordance with the specified timeframes	Control Procedures
89 <b>Customer Contracts Regulations 2005 - Regulation 15</b>  A non-standard contract must describe the matters relating to the termination of the contract that are specified in the regulation.	<b>02/2021</b> - A non-standard contract must inform the customer that the provisions of the contract may be amended without the customer’s consent and describe the process for amending the contract, including requirements for approval and the way in which the amendment will be published. The non-standard contract must	Control Environment Control Procedures Outcome Compliance

Reference Number & Licence Obligation <sup>1</sup>		Non-Compliance/Controls Improvement	Control Inadequacy
		require the retailer to notify the customer of any amendment to the contract.	
90	<p><b>Customer Contracts Regulations 2005 - Regulation 16 &amp; 34</b></p> <p>A non-standard contract must inform the customer that the provisions of the contract may be amended without the customer's consent and describe the process for amending the contract, including requirements for approval and the way in which the amendment will be published. The non-standard contract must require the retailer to notify the customer of any amendment to the contract.</p>	<p><b>03/2021</b> - For the duration of the audit period, the Licensee's NSFC did not accurately inform the customer of all obligations as required by the Regulations. Specifically the NSFC did not accurately describe the processes or detail requirements for amending, approval, publishing of amendment and contract amendment notifications. The NSFC did inform the customer that variation to contract without the customers consent could occur.</p>	<p>Control Environment</p> <p>Control Procedures</p> <p>Outcome Compliance</p>
98	<p><b>Customer Contracts Regulations 2005 - Regulation 33(2) and (4)</b></p> <p>A non-standard contract that is a fixed contract must describe the matters relating to the termination of the contract specified in the regulation.</p>	<p><b>04/2021</b> - For the duration of the audit period, the Licensee's NSFC did not describe the requirement that a fixed term contract must authorise the customer to terminate the contract at any time by giving notice to the retailer not less than 20 days before the day on which the customer wants the contract to end. Additionally, it did not specify amount the payable by the customer, by way of penalty, in the event that the customer terminated the contract before the expiry of the term of the contract</p>	<p>Control Environment</p> <p>Control Procedures</p> <p>Outcome Compliance</p>
105	<p><b>Electricity Industry Act 2004 - Licence Condition 4.2.1</b></p> <p>A licensee must pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i>.</p>	<p><b>05/2021</b> - The Licensee did not pay the prescribed licence fees to the ERA in accordance with the obligations, for one invoice in 2019 relating to Standing Data Charges that was paid 2 days overdue. All other prescribed payments were made in accordance with the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i></p>	<p>Control Environment</p> <p>Control Procedures</p>
124	<p><b>Electricity Industry Act 2004 - Licence Condition 4.5.1</b></p> <p>A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.</p>	<p><b>06/2021</b> - During the audit period the Licensee complied with the dates for the submission of reporting requirements, however, non-compliance was noted in regards to late payment of prescribed fees and the failure to include the non-compliance in the subsequent annual compliance report. The Control Procedures in relation to the correct collection and handling of data that the Licensee supplies</p>	<p>Control Environment</p> <p>Control Procedures</p> <p>Compliance Attitude</p> <p>Outcome Compliance</p>



Reference Number & Licence Obligation <sup>1</sup>		Non-Compliance/Controls Improvement	Control Inadequacy
		to ERA and/or compliance related activities were not adequate to ensure accurate and timely reporting of information to the ERA.	
131	<p><b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 2.2(2)</b></p> <p>Subject to subclause 2.2(3), the retailer or electricity marketing agent must give to the customer the specified information in subclause 2.2(2) no later than on, or with, the customer's first bill.</p>	<p><b>07/2021</b> - It was noted that for the duration of the audit period the Licensee did not include a reference to general information on the safe use of electricity in the SFC. There were 3 occasions where this information was not communicated</p>	<p>Control Environment</p> <p>Control Procedures</p> <p>Outcome Compliance</p>
133	<p><b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 2.3(2)</b></p> <p>A retailer or electricity marketing agent must ensure that the information specified in subclause 2.3(2) is provided to the customer before entering into a non-standard contract</p>	<p><b>08/2021</b> The Licensee has amended the Welcome Pack to reference the obligation and refers customers to Western Power Website for information in relation to the safe use of electricity. Consideration could be given to including the information on the company's website by creating a link. Inclusion of a regulatory information section could be considered.</p>	<p>Control Environment</p> <p>Control Procedures</p> <p>Outcome Compliance</p>
137	<p><b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 2.4(2)</b></p> <p>A retailer or electricity marketing agent must provide contact details, including a telephone number, to a customer and ensure that the customer is able to contact the retailer or electricity marketing agent during normal business hours for the purposes of enquiries, verifications and complaints</p>	<p><b>09/2021</b> - The Licensee reported in the 2021 Annual Compliance Report one occasion in which a BDM did not leave sufficient contact information for the customer to contact Amanda Energy and verify a query.</p>	<p>Control Environment</p> <p>Control Procedures</p>
160	<p><b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 4.8(2)</b></p> <p>In circumstances where a customer's bill is estimated, a retailer must clearly specify on the customer's bill the information required under subclause 4.8(2).</p>	<p><b>10/2021</b> - For the duration of the audit period, the Licensee did not clearly specify on the customer's bill, that the customer could request the basis/reason for the estimation, verification of energy data and a meter reading. It was noted the bills did specify that the bill was based on estimation.</p>	<p>Control Environment</p> <p>Control Procedures</p> <p>Outcome Compliance</p>

Reference Number & Licence Obligation <sup>1</sup>	Non-Compliance/Controls Improvement	Control Inadequacy
<p>172 <b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 4.16(1)(A)</b></p> <p>If a retailer has reviewed a customer's bill and is satisfied that the bill is correct, the retailer may require the customer to pay the unpaid amount.</p> <p>The retailer must advise the customer that the customer may request for a meter test in accordance with the applicable law; and also the existence and operation of the retailer's internal complaints handling processes and details of any applicable external complaints handling processes</p>	<p><b>11/2021</b> - During the audit period Amanda Energy's billing process did not include a reference to the availability of meter testing following bill review.</p>	<p>Control Environment                      Information System                      Control Procedures                      Outcome Compliance</p>
<p>229 <b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 7.1(1)</b></p> <p>Prior to arranging for a disconnection of a customer's supply address for failure to pay a bill, a retailer must give the customer a reminder notice, which contains the information specified in subclause 7.1(1)(a), not less than 15 business days from the dispatch date of the bill. The retailer must use its best endeavours to contact the customer to advise of the proposed disconnection and give the customer a disconnection warning, in the manner and timeframes specified in subclause 7.1(1)(c).</p>	<p><b>12/2021</b> - The Analyst confirmed that during the audit period, Amanda Energy did not comply with all limitations when arranging for disconnection due to failure to pay a bill. It was noted that 3 out of the 4 of the arranged disconnections were non-compliant with respect to providing warnings in the manner and specified timeframes.</p>	<p>Control Environment                      Information System                      Control Procedures                      Outcome Compliance</p>
<p>230 <b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 7.2(1)</b></p> <p>A retailer must not arrange for a disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in subclause 7.2(1).</p>	<p><b>13/2021</b> - Amanda Energy did not comply with all limitations when arranging for disconnection due to failure to pay a bill. It was noted that on one occasion 7.2(1)(a) was breached as the Licensee arranged for the disconnection of a customer's supply address for failure to pay a bill within 1 business day after the expiry of the period referred to in the disconnection warning</p>	<p>Control Environment                      Information System                      Control Procedures                      Outcome Compliance</p>

Reference Number & Licence Obligation <sup>1</sup>	Non-Compliance/Controls Improvement	Control Inadequacy
234 <b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 7.6</b>  Subject to subclause 7.6(3), a retailer or distributor must comply with the limitations specified in subclauses 7.6(1)-(2) when arranging for disconnection or disconnecting a customer's supply address.	<b>14/2021</b> - A non-compliance with 7.6(1)(a) as a complaint (as defined by the ERA Customer Complaint Guidelines - 2016) had been made to the retailer directly related to the reason for the proposed disconnection.	Control Environment Information System Control Procedures Outcome Compliance
280 <b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 10.3A</b>  At least once a year, a retailer must provide a customer with written details of the retailer's and distributor's obligations to make payments to the customer under Part 14 of this Code and under any other legislation in Western Australia, including the amount of the payment and the eligibility criteria for the payment.	<b>15/2021</b> - For the duration of the audit period, the Licensee did not provide customers at least once a year written details of their obligations to make payments to the customer under Part 14 of Code of Conduct nor did they include the amount of the payment and the eligibility criteria for the payment.	Control Environment Information System Control Procedures Outcome Compliance
299 <b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 12.1(2)</b>  The complaints handling process under subclause 12.1(1) must comply with the requirements specified in subclauses 12.1(2)(a), (b) and (c) and be made available at no cost.	<b>16/2021</b> - Amanda Energy's internal process for handling complaints and resolving disputes did not comply with AS ISO 10002-2014, specifically, the definition of a complaint as detailed in the S3.2 Distinguishing 'complaints' from 'queries' of the Customer Complaint Guidelines – October 2016 approved by the ERA (Refer 302). Additionally, it was noted the Complaint Handling procedure did not specifically detail how Amanda Energy would handle complaints about the retailer, electricity marketing agents or marketing	Control Environment Information System Control Procedures Outcome Compliance
302 <b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 12.2</b>  A retailer must comply with any guideline developed by the ERA to distinguish customer queries from complaints.	<b>17/2021</b> - The Licensee has not complied with the Customer Complaint Guidelines – October 2016 approved by the ERA. The obligation to comply with the guideline that distinguishes customer queries from complaints was not evidenced Specifically in relation to the wrongful disconnection, payment of service standard payment and distinguishing between a query and a	Control Environment Information System Control Procedures Outcome Compliance

Reference Number & Licence Obligation <sup>1</sup>	Non-Compliance/Controls Improvement	Control Inadequacy
	complaint as defined by AS ISO 10002-2014	

<sup>1</sup> The reference number allocated to the licence obligation in the Electricity or Gas Compliance Reporting Manual.

Table 2 - Description of Internal Controls Assessed

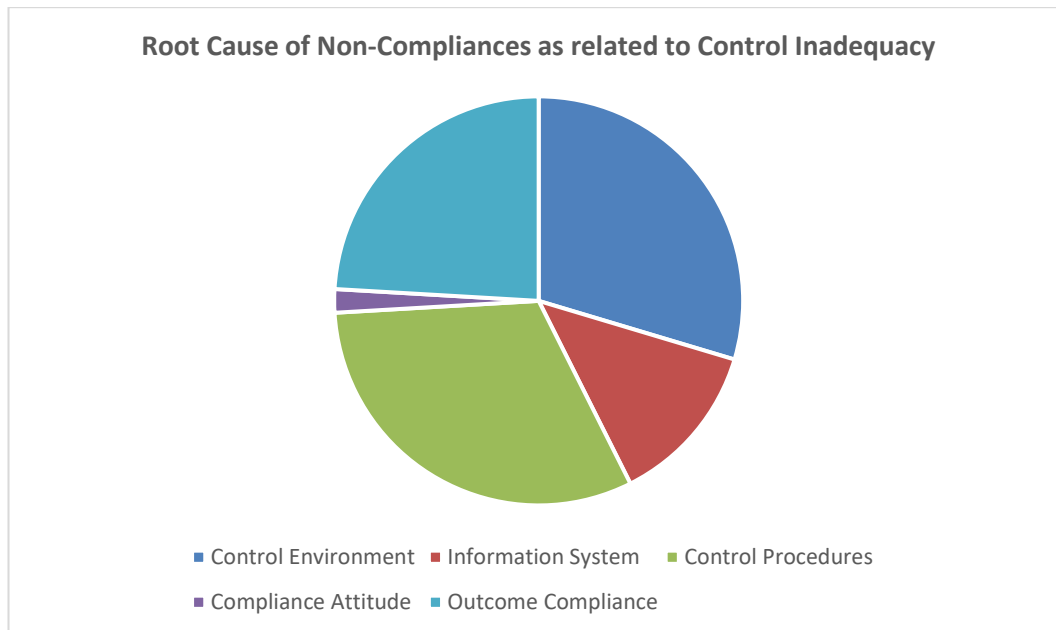
Internal Controls	Description of Internal Controls
Control Environment	The licensee's management philosophy and operating style, organisational structure, assignment of authority and responsibilities, the use of internal audit, the use of information technology, training and the skills and experience of the relevant staff members.
Information System	The suitability of the licensee's information systems to record the information needed to comply with the licence, accuracy of data, security of data and documentation describing the information system.
Control Procedures	The presence of systems and procedures to monitor compliance with the licence and to detect or prevent instances of non-compliance or under-performance.
Compliance Attitude	The action taken by the licensee in response to any previous audit or review recommendations, and an assessment of the licensee's attitude towards compliance.
Outcome Compliance	The actual performance against standards prescribed in the licence throughout the audit or review period.

Recommendations to address the non-compliances are detailed in Table 7. The recommendations made by the Auditor align with "good electricity industry practice" and relate to organisational awareness of compliance requirements, (specifically any referenced compliance requirements), risk management, enhancing the effectiveness of organisational Control Procedures as well implementing revised internal compliance processes, such as internal audit and training.

Opportunities for improvement identified that relate to the performance audit findings have been provided directly to the Licensee and have not been included in this document as required by the 2019 Audit and Review Guidelines – Electricity and Gas Licences section 5.1.8

As required by the Audit Guidelines (refer section 5.3) the licensee must submit a post-audit implementation plan, with the audit report. The PAIP must be a separate document and must be developed by the Licensee. In order for the Licensee to develop an effective post audit implementation plan (PAIP) for non-compliances identified it is necessary to consider the root cause and identify where the inadequacies in the internal control process apply. An assessment of the root cause of non-compliances in relation to type of control inadequacy observed during the audit was communicated to the Licensee (Refer figure 1).

Figure 1 - Overview of Non-Compliances in Relation to Deficiencies in Internal Control



### **Amanda Energy’s Responsibilities for Compliance with the “Licence Conditions”**

Amanda Energy is responsible for:

- (a) Compliance with the Licence as evaluated against the conditions within the Licence, for the period 1 August 2017 to 31 August 2021
- (b) Identifying risks that threaten the conditions within the Licence identified above being met
- (c) Identifying suitable compliance requirements as specified by the conditions within the Licence
- (d) Identifying, designing and implementing controls to enable the conditions within the Licence to be met and to monitor ongoing compliance.

### **Our Independence and Quality Control**

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, which is fundamentally based on confidentiality, integrity, objectivity, and independence, skills and competence. We applied quality management system controls as defined by ISO 9001 in undertaking this assurance engagement.

### **Assurance Practitioner’s Responsibilities**

Our responsibility is to express an opinion on Amanda Energy’s compliance, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 August 2017 to 31 August 2021. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether Amanda Energy has complied, in all material respects, with

the licence obligations as evaluated against its Licence Conditions for the period from 1 August 2017 to 31 August 2021.

### **Inherent Limitations**

Assurance engagements are subject to inherent limitations, together with the internal control structure, it is possible that misstatement, error or non-compliance with the compliance requirements may occur and not be detected.

A reasonable assurance engagement relating to the current audit period does not indicate compliance for future audit periods.

### 3. PERFORMANCE AUDIT

#### 3.1 Performance Audit Scope

The Licensee has issued a Consultancy Brief to undertake its third Performance Audit as required by its Electricity Retail Licence (ERL20). The Performance Audit Report is to be provided to the Economic Regulation Authority (ERA/the Authority) to assess the Licensee's level of compliance with the licence conditions. The Performance Audit was conducted in accordance with the 2019 Audit and Review Guidelines – Electricity and Gas Licences (Audit Guidelines).

An assurance engagement to report on Amanda Energy's compliance with the licence obligations as evaluated against its Licence Conditions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the conditions within the Licence. The procedures selected depend on our judgement, including the identification and assessment of risks of material noncompliance with the licence obligations as evaluated against its Licence Conditions. Our procedures included the following:

- 2019 Audit and Review Guidelines: Electricity and Gas Licences (Audit Guidelines)
- June 2020 Electricity Compliance Reporting Manual (Reporting Manual)
- Compliance Enforcement Policy 2016
- 2021 Audit Plan as developed and approved by the ERA;
- 2017 Performance Audit – ERL20
- 2017 Post Audit Action Plan – ERL20
- Interviews with Amanda Energy personnel including operational and senior management levels
- Review of documents and walkthrough of processes
- Sample testing and data analysis where obligations were rated as a priority 3 and above in the approved audit plan
- ISO 31000 risk management standards

The performance audit was conducted in accordance with Standard on Assurance Engagements ASAE 3100 Compliance Engagements issued by the Auditing and Assurance Standards Board. Amanda Energy as the retail licence holder are responsible for compliance with the condition of the Electricity Retail Licence (ERL20).

The Audit Guidelines (March 2019) section 5.1.5 requires assessment of recommendations from the previous audit that were resolved during the current audit or review period, or are unresolved at the end of the current audit or review period.

## Performance Audit Excluded Conditions

There were some Electricity Compliance Reporting Manual – June 2020 obligations for ERL20 that have been excluded from the audit because they are not applicable to Amanda Energy. During the Audit Period, the Type 1 reporting requirements applicable to ERL20 were obligations 234, 235 and 236. It was noted that Obligation 236 (subclause 7.7(2) of the Code of Conduct) is a Type 1 reporting obligation, except when a registered life support equipment customer notifies the retailer that the customer’s supply address no longer requires registration as a life support equipment address, which is a Type 2 reporting obligation. During the audit period Amanda Energy did not have small use customers on life support. All registered life support customers were large use customers. Excluded compliance obligations were detailed in the Audit Plan. Deviations from the Audit Plan are detailed in Section 1.3.

Table 3 - Obligations Excluded from the Audit Report

Obligations Excluded from the Performance Audit	
Ref*	Justification for Exclusion
110	Not Applicable – The Licensee has not been designated under s71(1) of the Electricity Act as the supplier of last resort.
120	Not Applicable – The Licensee has not been prescribed individual performance standards by the Authority.
136 147 191-196 200 202-227 231 295-295	Not Applicable – The Licensee does not have residential customers as such this Clause is not applicable to the audit scope.
246-271	The Licensee does not have any pre-payment meters as such this Clause is not applicable to the audit scope.
275-279	The Licensee does not have any non-contestable customers as such this Clause is not applicable to the audit scope.

\* Electricity Compliance Reporting Manual – June 2020

The Retail Licence compliance elements that were included in the scope of this audit are as defined in Table 7 and are further detailed in Appendix 1.



### 3.2 Performance Audit Methodology

We have undertaken a document review, attended a site visit to interview personnel (refer as listed in table 4) and have been demonstrated the application of some key operational systems.

The site audit was conducted in Amanda Energy's North Fremantle offices on the 26<sup>th</sup> October 2021. This audit report is an accurate representation of the auditor's findings and opinions. It is confirmed that the Licensee provided assistance to the Auditors, as required by Section 4.1 of the Audit Guidelines (2019).

Table 4 - List of Personnel Who Participated In Audit & Review

No.	Name	Company	Position Description
1	Tim McLeod	Amanda Energy	General Manager
2	Eva Mitchell	Amanda Energy	Analyst
3	Nicole Davies	GES	Lead Auditor

It is confirmed that the licensee facilitated the audit process by providing the audit team;

- Access to the facilities and business premises identified in the audit and review plan.
- Access to materials and information sources that the auditors needed to conduct the audit or review, including data, reports, records and any other relevant information that were available.
- Access to the relevant personnel at the North Fremantle Office that were visited.
- An introduction to persons, other than employees of the licensee, who are relevant to the audit and review, such as Marketing Agents (control processes reviewed, however interviews were not conducted)

In executing the audit plan the Auditor provided the Licensee with an audit program addressing in detail the compliance obligations and the detailed description extracted from the relevant legislation. The Licensee used the document as an internal compliance audit guide and as such self-assessed compliance and rectified some non-compliances identified. However, not all of these corrective actions were noted to be completed within the audit period. The effectiveness of corrective actions have been considered in the report.

The performance audit required 80 hours of Nicole Davies time.

### 3.3 Performance Audit Objectives

The Performance Audit has been conducted in order to assess the effectiveness of Amanda Energy's and level of compliance with the conditions of its Electricity Retail Licence ERL20.

### 3.4 Performance Audit Summary of Findings

A two-dimensional rating scale (refer Section 5.1.6.1 of the Audit Guidelines and Table 1 below) was used in the Audit report to summarise the controls and compliance rating for each licence condition. Each obligation was rated for both the adequacy of existing controls and the compliance with the relevant licence obligation. The methodology for the Audit has been clearly defined in the Audit Plan

Table 5 - Audit Compliant and Control Rating Scales

Performance Audit Compliance & Controls Rating Scales			
Adequacy of Controls Rating		Compliance Rating	
Rating	Description	Rating	Description
A	Adequate controls – no improvement needed	1	Compliant
B	Generally adequate controls – improvement needed	2	Non-Compliant – minor impact on customers or third parties
C	Inadequate controls – significant improvement needed	3	Non-Compliant – moderate impact on customers or third parties
D	No controls evident	4	Non-Compliant – major impact on customers or third parties
NP	Not Performed	NR	Not rated – Determined Not Applicable during the audit period

As required by the Audit Guidelines Section 5.1.6.1, Table 7 lists the number of licence obligations that were given each combination of compliance and controls ratings. The table allows licensees and the ERA to confirm the auditor has rated all relevant licence obligations, and provides a simple summary of the licensee's compliance during the audit period.

Table 6 - Compliance and Controls Ratings Summary Table

		Compliance Rating					
		1	2	3	4	N/R	TOTAL
Controls Rating	A	6	2	-	-	-	<b>8</b>
	B	1	<b>15</b>	-	-	-	<b>16</b>
	C	-	-	-	-	-	-
	D	-	-	-	-	-	-
	N/P	101	-	-	-	<b>70</b>	<b>171</b>
	TOTAL	<b>108</b>	<b>17</b>	-	-	<b>70</b>	<b>195</b>

Table 7 - Performance Audit Compliance Summary

Ref. No.*	Retail Licence Reference	Audit Priority	Controls Rating**					Compliance Rating				
			A	B	C	D	NP	1	2	3	4	NR
<b>9 ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE 2016 – LICENCE CONDITIONS AND OBLIGATIONS</b>												
6	Clause 3.2(2)	4					NP	1				
7	Clause 3.4(1)	4					NP	1				
8	Clause 3.5(3)	4					NP					NR
9	Clause 3.6(2)	4					NP					NR
16	Clause 3.9(1)	4					NP	1				
17	Clause 3.9(2)	4					NP					NR
18	Clause 3.9(3)	4					NP	1				
19	Clause 3.9(4)	4					NP	1				
23	Clause 4.2(2)	4					NP	1				
24	Clause 4.3	4					NP	1				
25	Clause 4.4(1)	4					NP	1				
26	Clause 4.4(2)	4					NP	1				
27	Clause 4.5(1)	4					NP	1				
28	Clause 4.6(3)	4					NP					NR
29	Clause 4.7	4		B					2			
30	Clause 4.8(2)	4					NP	1				
34	Clause 4.9(6)	4					NP	1				
39	Clause 4.11(3)	4					NP	1				
40	Clause 4.12(3)	5					NP					NR
43	Clause 4.15	5					NP	1				
44	Clause 4.16	4					NP	1				

45	Clause 4.17	4					NP	1				
48	Clause 5.2	4					NP	1				
48A	Clause 6.1	4					NP	1				
49	Clause 6.2	4					NP	1				
52	Clause 6.4(1)	4					NP					NR
53	Clause 6.4(2)	4					NP					NR
54	Clause 6.6	4					NP	1				
55	Clause 7.1(1)	5					NP					NR
56	Clause 7.1(2)	5					NP					NR
57	Clause 7.1(3)	4					NP					NR
58	Clause 7.2(4)	5					NP					NR
59	Clause 7.3(25)	5					NP					NR
<b>11 ELECTRICITY INDUSTRY (CUSTOMER CONTRACTS) REGULATIONS 2005 – LICENCE CONDITIONS AND OBLIGATIONS</b>												
79	Regulation 5	4					NP	1				
80	Regulation 6	4					NP	1				
81	Regulation 7	4					NP	1				
82	Regulation 8	4					NP	1				
83	Regulation 9	4					NP	1				
84	Regulation 10	4					NP	1				
85	Regulation 11	4					NP	1				
86	Regulation 12	4					NP	1				
87	Regulation 13	4					NP	1				
88	Regulation 14	4					NP	1				
89	Regulation 15	4		B						2		
90	Regulation 16 and 34	4		B						2		
91	Regulation 17	4					NP	1				
92	Regulation 18	4					NP	1				
93	Regulation 19	4					NP	1				
94	Regulation 20	4					NP	1				
95	Regulation 21	4					NP	1				
96	Regulation 32	4					NP	1				
97	Regulation 33(2)	4					NP	1				
98	Regulation 33(2) and (4)	4		B						2		
100	Regulation 38	4					NP	1				
<b>12 ELECTRICITY INDUSTRY ACT 2004 – LICENCE CONDITIONS AND OBLIGATIONS</b>												

101	Licence Condition 5.3.1	4					NP	1				
105**	Licence Condition 4.2.1	3	A						2			
106	Licence Condition 4.1.1	5					NP	1				
108	Licence Condition 6.4.1	4					NP	1				
109	Licence Condition 6.6.1	4					NP					NR
111	Licence Condition 6.1.1	4					NP	1				
<b>13 ELECTRICITY LICENCES – LICENCE CONDITIONS AND OBLIGATIONS</b>												
114	Licence Condition 6.3.1	4					NP					NR
116	Licence Condition 6.4.2	4					NP					NR
117	Licence Condition 6.4.3	4					NP					NR
118	Licence Condition 6.5.1	4					NP					NR
119*	Licence Condition 4.3.1	3	A					1				
121	Licence Condition 5.3.2	4					NP	1				
123	Licence Condition 4.4.1	4					NP					NR
124	Licence Condition 4.5.1	2		B					2			
125	Licence Condition 3.8.1 & 3.8.2	4					NP	1				
126	Licence Condition 3.7.1	4					NP	1				
<b>14 CODE OF CONDUCT FOR THE SUPPLY OF ELECTRICITY TO SMALL USE CUSTOMERS 2018 – CONDITIONS &amp; OBLIGATIONS</b>												
<b>MARKETING</b>												
130	Code of Conduct, clause 2.2(1)	4					NP	1				
131	Code Of Conduct, Clause 2.2(2)	4		B					2			
132	Code Of Conduct, Clause 2.3(1)	4					NP	1				
133	Code Of Conduct, Clause 2.3(2)	4		B					2			
135	Code Of Conduct, Clause 2.3(5)	4					NP	1				
137	Code Of Conduct, Clause 2.4(2)	4		B					2			
138	Code Of Conduct, Clause 2.5(1)	4					NP					NR
139	Code Of Conduct, Clause 2.5(2)	4					NP	1				
140	Code Of Conduct, Clause 2.6	4					NP	1				
141	Code Of Conduct, Clause 2.9	4					NP					NR
142	Code Of Conduct, Clause 2.10	4					NP	1				
<b>CONNECTION</b>												
143	Code Of Conduct, Clause 3.1(1)	4					NP	1				
144	Code Of Conduct, Clause 3.1(2)	4					NP	1				
<b>BILLING</b>												
145	Code Of Conduct, Clause 4.1	4					NP	1				



182	Code Of Conduct, Clause 4.19(1)	4					NP	1				
183	Code Of Conduct, Clause 4.19(2)	4					NP	1				
184	Code Of Conduct, Clause 4.19(3)	4					NP					NR
185	Code Of Conduct, Clause 4.19(4)	4					NP					NR
186	Code Of Conduct, Clause 4.19(7)	2					NP					NR
<b>PAYMENT</b>												
187	Code Of Conduct, Clause 5.1	4					NP	1				
188	Code Of Conduct, Clause 5.2	4					NP	1				
189	Code Of Conduct, Clause 5.3	4					NP	1				
190	Code Of Conduct, Clause 5.4	4					NP	1				
197	Code Of Conduct, Clause 5.7(1)	4					NP	1				
198	Code Of Conduct, Clause 5.7(2)	4					NP					NR
199	Code Of Conduct, Clause 5.7(4)	4					NP					NR
201	Code Of Conduct, Clause 5.8(2)	4					NP					NR
201A	Code Of Conduct, Clause 5.8(3)	4					NP					NR
<b>PAYMENT DIFFICULTIES &amp; FINANCIAL HARDSHIP</b>												
228	Code of Conduct, Clause 6.11	2	A					1				
<b>DISCONNECTION &amp; INTERRUPTION</b>												
229	Code Of Conduct, Clause 7.1(1)	2		B					2			
230	Code Of Conduct, Clause 7.2(1)	2		B					2			
232	Code Of Conduct, Clause 7.4(1)	2	A					1				
234	Code Of Conduct, Clause 7.6	2		B					2			
235	Code Of Conduct, Clause 7.7(1)	2					NP					NR
236	Code Of Conduct, Clause 7.7(2)	2					NP					NR
240	Code Of Conduct, Clause 7.7(6)	2					NP					NR
241	Code Of Conduct, Clause 7.7(7)	2					NP					NR
<b>RECONNECTION</b>												
242	Code Of Conduct, Clause 8.1(1)	4					NP	1				
243	Code Of Conduct, Clause 8.1(2)	4					NP	1				
<b>PRE-PAYMENT METERS</b>												
245-271 Not Applicable to ERL20 as no pre-payment meters are used												
<b>INFORMATION &amp; COMMUNICATION</b>												
272**	Code Of Conduct, Clause 10.1(1)	4					NP	1				
273	Code Of Conduct, Clause 10.1(2)	4					NP	1				
274	Code Of Conduct, Clause 10.13)	4					NP	1				

280**	Code Of Conduct, Clause 10.3A	3		B					2			
281	Code Of Conduct, Clause 10.4	4					NP					NR
282	Code Of Conduct, Clause 10.5	4					NP					NR
290	Code Of Conduct, Clause 10.9	4					NP	1				
291	Code Of Conduct, Clause 10.10(1)	4					NP					NR
292**	Code Of Conduct, Clause 10.10(2)	3		B				1				
297	Code Of Conduct, Clause 10.12(2)	4					NP					NR
<b>COMPLAINTS &amp; DISPUTE RESOLUTION</b>												
298	Code Of Conduct, Clause 12.1(1)	4					NP	1				
299	Code Of Conduct, Clause 12.1(2)	4		B					2			
300	Code Of Conduct, Clause 12.1(3)	4					NP	1				
301	Code Of Conduct, Clause 12.1(4)	4					NP	1				
302	Code Of Conduct, Clause 12.2	4		B					2			
303	Code Of Conduct, Clause 12.3	4					NP					NR
304	Code Of Conduct, Clause 12.4	4					NP					NR
<b>REPORTING</b>												
305	Code Of Conduct, Clause 13.1	2	A					1				
306	Code Of Conduct, Clause 13.2	2	A					1				
307	Code Of Conduct, Clause 13.3	4	A					1				
<b>SERVICE STANDARD PAYMENTS</b>												
308	Code Of Conduct, Clause 14.1(1)	4					NP	1				
310	Code Of Conduct, Clause 14.2(1)	4					NP	1				
312	Code Of Conduct, Clause 14.3(1)	4					NP					NR
315	Code Of Conduct, Clause 14.7(1)	4					NP	1				
<b>15 ELECTRICITY INDUSTRY METERING CODE 2012 – LICENCE CONDITIONS AND OBLIGATIONS</b>												
324	Clause 3.3B	4					NP	1				
339	Clause 3.11(3)	4					NP					NR
371	Clause 4.5(1)	5					NP	1				
372	Clause 4.5(1)	5					NP	1				
373	Clause 4.5(2)	4					NP	1				
388	Clause 5.4(2)	4					NP	1				
402	Clause 5.17(1)	4					NP	1				
406	Clause 5.19(1)	5					NP					NR
407	Clause 5.19(2)	5					NP					NR
408	Clause 5.19(3)	4					NP	1				



410	Clause 5.19(6)	5					NP	1				
416	Clause 5.21(5)	4					NP	1				
417	Clause 5.21(6)	4					NP	1				
435	Clause 5.27	4					NP					NR
448	Clause 6.1(2)	4					NP	1				
451	Clause 7.2(1)	5					NP	1				
453	Clause 7.2(4)	4					NP					NR
454	Clause 7.2(5)	4					NP					NR
455	Clause 7.5	4					NP	1				
456	Clause 7.6(1)	4					NP	1				
457	Clause 8.1(1)	5					NP					NR
458	Clause 8.1(2)	5					NP					NR
459	Clause 8.1(3)	5					NP					NR
460	Clause 8.1(4)	4					NP					NR
461	Clause 8.3(2)	5					NP					NR
<b>ELECTRICITY COMPLIANCE REPORTING MANUAL – JULY 2017 ( AUDIT PERIOD APPLICABLE 1 SEPT 2017 – JU1Y 2018)</b>												
113	Retail Licence, Condition 5.1	5					NP					NR
115	Retail Licence, Condition 23.2	5					NP					NR

\*Obligation No. Electricity Compliance Reporting Manual – June 2020

\*\* Non-Compliance in 2017 Audit or Non-Compliance Report submitted during the audit period.

Note: A Controls Rating is mandatory for audit priorities 1, 2, or 3 and a comprehensive report of the audit findings is included in Appendix 1.

### 3.5 Summary Performance Audit Recommendations & Action Plans

Recommendations made within the report are summarised as detailed below and will be reviewed and included in the post audit implementation plan (if required) by the licensee to ensure compliance with requirements.

Table 8 - A Resolved during the current audit period

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT  Licence obligation reference number <sup>2</sup> /  <b>Controls and Compliance Rating</b>  <i>Legislation</i> / Section, Clause or Regulation /  Details of Non-Compliance or Inadequacy of Controls	DATE RESOLVED & ACTION TAKEN BY THE LICENSEE	AUDITORS' COMMENTS
05/2021	105  <b>A2</b>  <i>Electricity Industry Act 2004</i>  ERL 20 Licence Condition 4.2.1  The Licensee did not pay the prescribed licence fees to the ERA in accordance with the obligations, for one invoice in 2019 relating to Standing Data Charges that was paid 2 days overdue. All other prescribed payments were made in accordance with the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i>	Date Resolved – 18/10/2019  The Licensee has used the Corporate Outlook Calendar to schedule compliance requirements with this obligations and raised the awareness of the accounts department to the compliance related impact of late payment. All subsequent payments were made on time.	Further Action Required /Details of Further Action Required  No further action required.
10/2021	160  <b>A2</b>  <i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i>  Clause 4.8(2)  For the duration of the audit period, the License did not clearly specify on the customer's bill, that the customer could request the basis/reason for the estimation, verification of energy data and a meter reading. It was noted the bills did specify that the bill was based on estimation.	Date Resolved – 31/08/2021  The Licensee rectified the non-compliance within the audit period and sample bills sighted were compliant with the obligation. There are no further recommendations made in regard to this obligation.	No further action required.

Table 9 - B Unresolved During the Current Audit Period

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
	<p>Licence obligation reference number<sup>2</sup> /</p> <p><b>Controls and Compliance Rating</b></p> <p><b>Legislation</b> / Section, Clause or Regulation /</p> <p>Details of Non-Compliance or Inadequacy of Controls</p>		
01/2021	<p>29</p> <p><b>B2</b></p> <p><i>Electricity Industry Customer Transfer Code 2016</i></p> <p>Clause 4.7</p> <p>Failure to nominate a transfer date in accordance with the specified timeframes.</p>	<p>In order to ensure the nominated transfer date is compliant with the specified times frames in the <i>Customer Transfer Code</i>, the Licensee could strengthen operational control processes and specifically revise relevant Control Procedure as described in Appendix 1.</p>	<p>Refer to the 2021 Post Action Plan</p>
02/2021	<p>89</p> <p><b>B2</b></p> <p><i>Electricity Industry Customer Contracts Regulations 2005</i></p> <p>Regulation 15</p> <p>A non-standard contract must inform the customer that the provisions of the contract may be amended without the customer's consent and describe the process for amending the contract, including requirements for approval and the way in which the amendment will be published. The non-standard contract must require the retailer to notify the customer of any amendment to the contract.</p>	<p>It was noted that after the audit period, the Licensee has updated the NSFC to included compliance requirements with this Regulation and has generated an email to customers notifying them of the recent changes as per the updated NFSC. This communication was sent on the 8/10/2021. However, to further enhance compliance consideration could be given to the development of a Control Procedure for the update of ESA-SUCs &amp; NSFCs, including creating a master template, applying document control to the both the ESA and the NFSC, tracking changes on the master template and highlighting any compliance related in obligations (i.e contrast font or symbol) to draw attention to the compliance requirement for the user updating the document. Consideration could also be given to further developing control processes for training, internal audit, management review and change management processes to ensure ongoing compliance.</p>	<p>Refer to the 2021 Post Action Plan</p>
03/2021	<p>90</p> <p><b>B2</b></p> <p><i>Electricity Industry Customer Contracts Regulations 2005</i></p> <p>Regulations 16 &amp; 34</p> <p>For the duration of the audit period, the Licensee's NSFC did not accurately inform the customer of all obligations as required by the Regulations. Specifically the NSFC did not accurately describe the processes or detail requirements for amending, approval,</p>	<p>As for recommendation 02/2021</p>	<p>As for recommendation 02/2021</p>

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number <sup>2</sup> / <b>Controls and Compliance Rating</b> <i>Legislation</i> / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
04/2021	<p>98</p> <p><b>B2</b></p> <p><i>Electricity Industry Customer Contracts Regulations 2005</i></p> <p>Regulations 33(2) &amp; (4)</p> <p>For the duration of the audit period, the Licensee's NSFC did not describe the requirement that a fixed term contract must authorise the customer to terminate the contract at any time by giving notice to the retailer not less than 20 days before the day on which the customer wants the contract to end. Additionally, it did not specify amount the payable by the customer, by way of penalty, in the event that the customer terminated the contract before the expiry of the term of the contract.</p>	As for recommendation 02/2021	As for recommendation 02/2021
06/2021	<p>124</p> <p><b>B2</b></p> <p><i>Electricity Industry Act 2004</i></p> <p>Section 11</p> <p>Retail Licence, condition 4.5.1</p> <p>During the audit period the Licensee complied with the dates for the submission of reporting requirements, however, non-compliance was noted in regards to late payment of prescribed fees and the failure to include the non-compliance in the subsequent annual compliance report. The Control Procedures in relation to the correct collection and handling of data that the Licensee supplies to ERA and/or compliance related activities were not adequate to ensure accurate and timely reporting of information to the ERA.</p>	The Control Procedures in relation to the correct collection and handling of data that the Licensee supplies to ERA and/or compliance related activities are required to be developed in order to facilitate accurate and timely reporting of information to the ERA. Consideration could also be given to further developing control processes for training, internal audit, management review and change management processes to ensure ongoing compliance.	Refer to the 2021 Post Action Plan
07/2021	<p>131</p> <p><b>B2</b></p> <p><i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i></p>	Although outside the scope of the audit period, the Licensee has made changes to the control procedure and email templates for the SFC used to communicate the requirements.	Refer to the 2021 Post Action Plan

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number <sup>2</sup> / <b>Controls and Compliance Rating</b> <b>Legislation</b> / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
	<p>Clause 2.2(2)</p> <p>For the duration of the audit period the Licensee did not include a reference to general information on the safe use of electricity in the SFC new contract process. There were 3 occasions where this information was not communicated.</p>	<p>Consideration could be given to including the information on the company's website by creating a link. Inclusion of a regulatory information section could be considered, such as that required by obligation 292 and the Retail Datasheets.</p>	
08/2021	<p>133</p> <p><b>B2</b></p> <p><i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i></p> <p>Clause 2.3(2)</p> <p>For the duration of the audit period the Licensee did not include a reference to general information on the safe use of electricity in the NSFC new contract process. The Licensee used a NSFC and confirmation of inclusion of all information as specified in subclause 2.3(2) with the exception of 2.3(2)(j) was noted</p>	<p>Although outside the scope of the audit period, the Licensee has amended the Welcome Pack, NSFC control procedure and email template to reference the obligation and refers customers to Western Power Website for information. Consideration could be given to including the information on the company's website by creating a link. Inclusion of a regulatory information section could be considered, such as that required by obligation 292 and the Retail Datasheets.</p>	<p>Refer to the 2021 Post Action Plan</p>
09/2021	<p>137</p> <p><b>B2</b></p> <p><i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i></p> <p>Clause 2.4(2)</p> <p>The Licensee reported in the 2021 Annual Compliance Report one occasion in which a BDM did not leave sufficient contact information for the customer to contact Amanda Energy and verify a query.</p>	<p>The licensee has since initiated the generation of quarterly memos to remind BDMs of their marketing obligations under the Code of Conduct and developed a Control Procedure. The Licensee could consider further strengthening their procedural controls and applying contrast text or symbols to highlight steps that are compliance related in the newly developed Control Procedure. Incorporation of this enhancement in the memo generated quarterly and BDM Induction could be considered.</p>	<p>Refer to the 2021 Post Action Plan</p>
11/2021	<p>172</p> <p><b>B2</b></p> <p><i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i></p> <p>Clause 4.16(1)(A)</p> <p>During the audit period Amanda Energy's billing process did not include a reference to the availability of meter testing following bill review.</p>	<p>The Licensee has amended the control procedure. The effectiveness of the licensee's suggested initiative to commit to ensuring compliance memos and training will be implemented by Amanda Energy management team could be considered as part of an internal audit program.</p>	<p>Refer to the 2021 Post Action Plan</p>

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number <sup>2</sup> / <b>Controls and Compliance Rating</b> <i>Legislation</i> / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
12/2021	<p>229</p> <p><b>B2</b></p> <p><i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i></p> <p>Clause 7.1(1)</p> <p>The Analyst confirmed that during the audit period, Amanda Energy did not comply with all limitations when arranging for disconnection due to failure to pay a bill. It was noted that 3 out of the 4 of the arranged disconnections were non-compliant with respect to providing warnings in the manner and specified timeframes.</p>	<p>Although outside the scope of the audit period, the Licensee has implemented compliant automated billing timeframes (i.e. parameters defined in XERO) and amended the control procedure to reflect the requirement for written management approval prior to initiating formal disconnection proceedings after the first disconnection notice was sent (i.e. As defined in XERO in accordance with 7.1.1 a-c) and the specific timeframes under which a disconnection may be lodged with Western Power (i.e. as defined in accordance with 7.2.1.a). An internal control process that is not reliant on an individual person could be considered. Resolution of process could include a detailed control procedure formally documenting management processes and compliance requirements, a disconnection form/checklist to formally document the decision, employee training, incorporation of compliance based requirements into job descriptions, and clear delegation of authority in the event the responsible person is not available. A review of the Licensee's activities, conducting a risk assessment and developing a risk management strategy for the mitigation of compliance based risks could be considered. Further consideration of the effectiveness of the automated dates parameters established in XERO is recommended to ensure Public holidays do not impact compliance moving forward.</p>	<p>Refer to the 2021 Post Action Plan</p>
13/2021	<p>230</p> <p><b>B2</b></p> <p><i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i></p> <p>Clause 7.2(1)</p> <p>Amanda Energy did not comply with all limitations when arranging for disconnection due to failure to pay a bill. It was noted that on one occasion 7.2(1)(a) was breached as the Licensee arranged for the disconnection of a customer's supply address for failure to</p>	<p>As for recommendation 12/2021</p>	<p>Refer to the 2021 Post Action Plan</p>

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number <sup>2</sup> / <b>Controls and Compliance Rating</b> <b>Legislation</b> / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
14/2021	234  <b>B2</b>  <i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i>  Clause 7.2(1) The Licensee failed to differentiate between a query and complaint. As such non-compliance with 7.6(1)(a) as a complaint (as defined by the ERA Customer Complaint Guidelines - 2016) had been made to the retailer directly related to the reason for the proposed disconnection.	The non-compliance is in relation to the Licensee failing to differentiate between a query and a complaint. A review of the Complaints Handling process is required to ensure compliance with the Customer Complaint Guidelines – October 2016. Training could also be considered to assist customer service staff distinguish between a 'complaint' and 'enquiry and other communication (i.e query). Aligning the Complaints Handling process and the Disconnection Procedure recommended for obligation 230 would be of benefit in ensuring consistency and compliance between the processes.	Refer to the 2021 Post Action Plan
15/2021	280  <b>A2</b>  <i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i>  Clause 10.3A  For the duration of the audit period, the Licensee did not provide customers at least once a year written details of their obligations to make payments to the customer under Part 14 of Code of Conduct nor did they include the amount of the payment and the eligibility criteria for the payment. Amanda Energy reported non-compliance with this obligation in the 2021 Compliance Report submitted on 31/0/21	The non-compliance was discovered during the internal compliance self-assessment for the 20/21 period and was reported to the ERA as required. The issue was rectified and has been scheduled in the billing system for every August Period (T4B) (note sample communicated sighted on 8/9/2021). As such, the Licensee has met the obligation for the 21/22 period.	Date Resolved – 08/09/2021  No further action required.
16/2021	299  <b>B2</b>  <i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i>  Clause 12.1(2)  Amanda Energy's internal process for handling complaints and resolving disputes did not comply with AS ISO 10002-2014, specifically, the definition of a complaint as detailed in the S3.2 Distinguishing 'complaints' from 'queries' of the Customer Complaint Guidelines – October 2016 approved by the ERA (Refer 302).	As for recommendation 12/2021	As for recommendation 12/2021

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number <sup>2</sup> / <b>Controls and Compliance Rating</b> <i>Legislation</i> / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
17/2021	<p>302</p> <p><b>B2</b></p> <p><i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i></p> <p>Clause 12.2</p> <p>The Licensee has not complied with the Customer Complaint Guidelines – October 2016 approved by the ERA. The obligation to comply with the guideline particularly in reference to the requirement for the Licensee to differentiate customer queries from complaints was not evidenced Specifically in relation to the wrongful disconnection, payment of service standard payment and distinguishing between a query and a complaint as defined by AS ISO 10002-2014.</p>	As for recommendation 12/2021	As for recommendation 12/2021

<sup>2</sup> The reference number allocated to the licence obligation in the Electricity or Gas Compliance Reporting Manual.



#### 4. STATUS OF RECOMMENDATIONS FROM THE 2017 PERFORMANCE AUDIT

There were five non-compliances noted in the previous audit period, four of which were resolved to the satisfaction of the auditor prior to end of audit period and one non-compliance, which was in relation to failing to provide notices of tariff increases as required by the Small Use Customer Code, and the corrective action was submitted in a post audit implementation plan as published by the ERA. The current status of the previous audit recommendations is shown in Table 1.

Table 10 - Status of Recommendations for Non-Compliances from the Previous Audit

A 2017 Non-Compliance Resolved During Current Audit Period			
REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number <sup>1</sup> / <b>Controls and Compliance Rating</b> <i>Legislation</i> / Clause / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	DATE RESOLVED/ DETAILS OF FURTHER ACTION REQUIRED
3/2017	272 <b>B2</b> <i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018</i> Clause 10.1(1) Notice of tariff increases not given	Implement procedure to give notice of tariff increases	30 Dec 2017 No further action required
B 2017 Non-Compliance Unresolved During Current Audit Period			
REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number <sup>1</sup> / <b>Controls and Compliance Rating</b> <i>Legislation</i> / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	FURTHER ACTION REQUIRED DETAILS OF FURTHER ACTION REQUIRED

Not Applicable – All non-compliances identified were resolved during the current audit period refer Table 1 Part A

<sup>1</sup> Refers to electricity retail licence obligation in the Electricity Compliance Reporting Manual 2020

#### 4.1 Deviation from the Audit Plan

As required by section 5.1.4 of the Audit and Review Guidelines – 2019, Auditors must identify any licence obligations that were assessed after the approval of the audit plan by the ERA, as 'not applicable' or if the auditor has revised the audit priority for one or more licence obligations. The following table describes the deviations from the Audit Plan and explains the revision;

Table 11 - Audit Plan Deviations

REF	OBLIGATION REFERENCE	DEVIATION DESCRIPTION
107 Type [2]	<b>Electricity Industry Act 2004</b> , Licence Condition 4.1.1  A licensee must pay the costs of taking an interest in land or an easement over land.	<b>Audit Priority</b> - Priority 4  <b>Deviation</b> – Not Applicable  <b>Explanation of Revision</b> – Amanda Energy did not take an interest in land or easement over land using powers defined by the <i>Land Administration Act 1997</i> during the audit period.
245 Type [2]	<b>Code of Conduct for the Supply of Electricity to Small Use Customers 2018, Code Of Conduct, Clause 9.1(2)</b>  A distributor may only operate a pre-payment meter and a retailer may only offer a pre-payment meter service in an area that has been declared by the Minister by notice published in the Government Gazette.	<b>Audit Priority</b> - Priority 4  <b>Deviation</b> – Not Applicable  <b>Explanation of Revision</b> – Amanda Energy did not supply electricity to customers on pre-payment meters. Western Power was only authorised to install prepayment meters to customers in the Ninga Mia community, as declared by the Minister by notice published in the 29 June 2010 Government Gazette. There are no contestable customers, and no likelihood of future contestable customers in such gazetted areas, as such it is not possible for Amanda Energy to supply a customer on a pre-payment meter
401 Type [2]	<b>Electricity Industry Metering Code 2012, Clause 5.16</b>  If a user collects or receives energy data from a metering installation then the user must provide the network operator with the energy data (in accordance with the communication rules) within the timeframes prescribed.	<b>Audit Priority</b> - Priority 4  <b>Deviation</b> – Not Applicable  <b>Explanation of Revision</b> – Western Power as the Network Operator collects energy data from metering installation. Amanda Energy do not receive energy data from a metering installation other than from Western Power via the Web Portal
405 Type [2]	<b>Electricity Industry Metering Code 2012, Clause 5.18</b>  If a user collects or receives information regarding a change in the energisation status of a metering point then the user must provide the network operator with the prescribed information, including the stated attributes, within the timeframes prescribed.	<b>Audit Priority</b> - Priority 4  <b>Deviation</b> – Not Applicable  <b>Explanation of Revision</b> – Western Power as the Network Operator collects or receives information regarding a change in the energisation status of a metering point

# **APPENDIX 1- AMANDA ENERGY PERFORMANCE AUDIT**

**OCTOBER 2021**

Table 12 - Performance Audit Findings

<b>ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS</b>		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
<b>9 ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE – LICENCE CONDITIONS AND OBLIGATIONS</b>		
6 Type [2]	Clause 3.2(2) - A retailer must submit a separate data request for each connection point, unless otherwise agreed.	<p><b>Finding:</b> Compliance with this requirement is inherent in the design of the Western Power Web Portal (Web Portal). The Web Portal only allows one NMI per data request. A NMI Standing Data Request was required to reference NMI and NMI checksum. The Licensee demonstrated the limitation during the site audit.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Western Power Build Pack (208), Western Power Portal, 111</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ Use of the Western Power Build Pack which defined the processes, procedures and methods used to communicate between the network operator and code participants was not referenced by the Licensee.</li> <li>▪ Processes to ensure kept up to date with changes to the dynamic process and link to change in control procedures if required.</li> <li>▪ It was noted the Customer Transfer Code Communication Rules and Electricity Industry Metering Code Communication Rules defined the Build Pack and its' associated change control process.</li> <li>▪ The Western Power Web portal is used by Licensee for all data requests using the NMI</li> <li>▪ Compliance is inherent in the Western Power Web Portal (Web Portal) design.</li> </ul>

				<ul style="list-style-type: none"> <li>Data requests are processed via the Pricing Risk Model system (PRM) which restricts data orders to one NMI at a time.</li> <li>Control Procedure 147.0 - Ordering Historical Meter Data in [REDACTED] (i.e. PRM) defines the procedure.</li> <li>Export of CTR for the audit period 421</li> <li>All requests for historical consumption data or requests for standing data are made using the Web Portal</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
7 Type [2]	Clause 3.4(1) - A retailer must submit a data request electronically and must not submit more than a prescribed number of standing or historical data requests in a business day, unless otherwise agreed.			<p><b>Finding:</b> It was noted that the Western Power portal is utilised for data requests. The Portal restricts the number of requests to 100 per day and the Licensee is unable to exceed prescribed number of requests unless a request to do so is sought. The Licensee confirmed the maximum number of data requests, inclusive of standing data and historical consumption data, submitted during the audit period was 85. This was under the 100 requests per day limit.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Western Power Portal, 111, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>9,345 data requests during the audit period, max number on any given day was 85.</li> <li>Control Procedure developed has been updated to reflect the 100 limit per day for historical and standing data requests.</li> <li>Note Build Pack referred to the request day as the business day where the request was received by the participant before Close of Business (or the next business day if the request was submitted on a non-business day).</li> <li>Note Build Pack referred to end of Business Day End of Day is defined as 11:59 Western Standard Time.</li> <li>Evidence of incorporating the specific requirements of Build Pack was not verified in AE Control Procedures.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	

<b>2021 RECOMMENDATION - NIL</b>			
8 Type [2]	Clause 3.5(3) - A retailer must withdraw a request for historical consumption data if the contestable customer's verifiable consent ceases to apply before the network operator provides the historical consumption data.		<p><b>Finding:</b> The General Manager confirmed during the audit period there were no instances where verifiable consent was ceased to apply or was withdrawn by customers before WP provided the historical consumption data.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 111, 132, 198-201,204, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ BDM Induction Manual referenced requirement for VCF. Training was provided for the Licensee's Control Procedure, use of VCF fillable PDF, requesting via email using word template and filing of VCF in the CRM and with the Office Manager.</li> <li>▪ The Licensee has implemented a CRM which records communication, customer information and allows for the logging of customer calls, communication. It was noted that not all CRM functionality was utilised and the Licensee was reviewing opportunities.</li> <li>▪ The Licensee has implemented Control Procedures to formalise the Historical Meter Data ordering process and it included reference to the compliance requirements related to ordering data with verifiable consent</li> <li>▪ Samples of VCF requested were provided.</li> <li>▪ The completed VCF was sent to Office Manager for filing. It was understood the hardcopy was not retained and a scanned copy was stored in the CRM. Back-up procedures and testing of back-up processes was confirmed by the General Manager.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>			
9 Type [2]	Clause 3.6(2) - A retailer must pay any reasonable costs incurred by the network operator for work performed in relation to a request for historical consumption data that has been subsequently withdrawn.		<p><b>Finding:</b> The General Manager confirmed during the audit period there were no withdrawn requests and as such no payments were made to WPN for work performed in relation to a request for historical consumption data.</p>

				<p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 167</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The CRM, Hubspot had the functionality to log calls and requests. Not all features were fully utilised and the Licensee was reviewing opportunities to implement further controls.</li> <li>Web Portal referred to historical consumption data as Metering History and NMI Standing Data as Standing Data</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
16 Type [2]	Clause 3.9(1) A retailer may only use data relating to a contestable customer to provide that customer with a quotation for the supply of electricity by the retailer; or to initiate a transfer of that customer.			<p><b>Finding:</b> The Licensee's procedures referenced the appropriate use of data (historical consumption data or standing data, as applicable) with respect to the provision of a quotation or customer transfer.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>132</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Reference to the analytical use of data for quotation purposes was referenced in the Licensee's documentation.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
17 Type [2]	Clause 3.9(2) - A retailer must not aggregate a contestable customer's historical consumption data with that of other contestable customers for the purposes of internal business development, if requested not to do so by the customer.			<p><b>Finding:</b> The General Manager confirmed that there have been no requests by contestable customers in respect to the aggregation of historical consumption data.</p> <p><b>Documents/Systems:</b></p>

				<ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	<p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>No formal Control Procedures were developed. The Licensee was a small organisation and awareness to compliance with requirement was noted. The General Manager confirmed that BDM Induction Training covered key aspects.</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
18 Type [2]	Clause 3.9(3) - A retailer must not disclose a contestable customer's data to any other person without the verifiable consent of the contestable customer, except in the circumstances defined.			<p><b>Finding:</b> Analyst confirmed that no contestable customer data has been provided to any other person without written consent, other than those defined in 3.9(3)(a)(i).</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	<p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>No formal procedures developed. The Licensee is a small organisation and awareness to compliance with requirement was noted. Confirmed by the General Manager</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
19 Type [2]	Clause 3.9(4) - A retailer must keep a copy of the verifiable consent received from a contestable customer for two years.			<p><b>Finding:</b> The Licensee's Control Procedures confirmed that electronic copies of VCF's are maintained indefinitely. There were external drives for data security. The retention policy is not to delete any information. It was noted that hard copies of VCF's are no longer maintained. The Licensee's CRM can facilitate the storage of VCF.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>CRM, 111, 132, 198-201</li> </ul>



				<p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The Licensee has implemented a CRM which records communication, customer information and allows for the logging of customer calls, communication. It is noted that not all functionality is utilised</li> <li>Requirement detailed in Licensee’s documented procedures. Responsibility for the filing of VCF was noted as a duty of the Office Manager.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
23 Type [2]	<p>Clause 4.2(2) - A retailer must submit a separate customer transfer request for each connection point, unless otherwise agreed.</p>			<p><b>Finding:</b> Customer transfers requests were facilitated by the Western Power Portal. Compliance with this requirement is inherent in the design of the portal which constrained customer transfer requests to single requests for connection points. The portal did not allow transfer requests for more than one NMI at a time.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 1, 11,15, 132, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Observations:</b>
	<b>4</b>	<b>NP</b>	<b>1</b>	<ul style="list-style-type: none"> <li>Licensee demonstrated the use of the Web Portal and verification of these operational parameters. Screenshots obtained for reference.</li> <li>Licensee has established several control procedures and checklists in relation to CTRs.</li> </ul>
	<b>2021 RECOMMENDATION - NIL</b>			
24 Type [2]	<p>Clause 4.3 - A retailer’s reason for a transfer must be specified in the customer transfer request form as either to transfer a contestable customer to the retailer that submitted the customer transfer request or to reverse an erroneous transfer.</p>			<p><b>Finding:</b> Compliance with requirement was inherent in the portal design. All transfers were conducted via the portal. The portal provides for transfer reasons of either “Erroneous Transfer” or “New Customer Transfer” and requires that one of them be checked as a condition of acceptance</p>

				<p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 34.1,208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Licensee demonstrated the use of the Web Portal and verification of these operational parameters. Screenshots obtained for reference.</li> <li>During the audit period there were 395 CTR for “new customers” and 26 CTR for “erroneous transfers”</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
25 Type [2]	Clause 4.4(1) - A retailer may only submit a customer transfer request if it has an access contract for the network, unless it is to reverse an erroneous transfer.			<p><b>Finding:</b> The Licensee had a valid ETAC with Western Power for the duration of the audit period. Web Portal access was facilitated by WPN and CTR process as described in the Build Pack Procedure for Customer Transfer and Standing Data request had auto validation features for when the CTR did not specify a valid access contract, applicable to the incoming retailer.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 15, 16, 34.1, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The ETAC executed on 31/10/2013 was extended and the ETAC Second Deed of amendment was executed on 26/9/2018 prior to the expiry of the previous ETAC.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
26 Type [2]	Clause 4.4(2) - A retailer that submits a customer transfer request to reverse an erroneous transfer must ensure the transfer was made in error and, if it is an incoming retailer, confirm the identity of the previous retailer.			<p><b>Finding:</b> During the audit period there were 26 instances where the Licensee submitted a CTR to reverse an erroneous transfer. The process to confirm the identity of the incoming retailer is managed by WPN through the Web Portal via a customer transfer notification (CTN). It was noted</p>

				<p>that a notice of Erroneous Transfer informs Western Power to restore the customer to its original retailer.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 34.1, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted the Build Pack detailed the process.</li> <li>The erroneous transfers were resultant from either another retailer initiating CTR while the customer was still under contract or AE initiating CTR while the customer was under contract.</li> <li>A sample of erroneous transfers was conducted in the instance where AE initiated the CTR VCFs were obtained prior to AE initiating the transfer.</li> <li>No formal procedures developed. The Licensee is a small organisation and awareness to compliance with requirement was noted. Confirmed by the General Manager</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
27 Type [2]	<p>Clause 4.5(1) - A retailer must submit a customer transfer request electronically and must not submit more than a prescribed number of customer transfer requests in a business day or with the same nominated transfer date, unless otherwise agreed.</p>			<p><b>Finding:</b> All transfers were requested electronically via the Western Power Web Portal, accessible via the internet. Compliance was inherent in the Web Portal design as it constrained the number of transfers to less than the prescribed number. The portal limits customer transfers to the prescribed limit of 20, which limit also applies to transfers with the same nominated transfer date. During the audit period there were no instances observed where the prescribed limit was exceeded.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 113, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted the Build Pack detailed the process.</li> </ul>

				<ul style="list-style-type: none"> <li>An export of all customer transfer requests was provided and review of this data indicated that the range of CTRs on any given day was between 1 and 11.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
28 Type [2]	Clause 4.6(3) - A retailer must withdraw a customer transfer request if the contestable customer's verifiable consent ceases to apply before the transfer occurs.			<p><b>Finding:</b> During the audit period no CTRs were withdrawn because VC ceased to apply. Verifiable Consent to transfer is different from Verifiable Consent to access data. Customer Transfer Requests were only submitted after an Electricity Supply Agreement was signed, witnessed, and countersigned. It was noted that withdrawal of consent to transfer would constitute breach of contract following a 10 business day cooling off period.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 11, 125, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Customer consent was not managed as part of the Build Pack Processes noted as "Pre-conditions"</li> <li>The Licensee has developed Control Procedures for CTR process.</li> <li>126.0 Western Power Customer Transfer Request</li> <li>Sample of ESA's and transfer dates were reviewed.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
29 Type [2]	Clause 4.7 - A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer.			<p><b>Finding:</b> The Web Portal was used to nominate the transfer date for CTRs. It is understood that the Transfer Type and the Nominated Transfer Date fields were compulsory. As such the CTRs with nominated transfer dates were entered into the Web Portal. The non-compliance noted was in relation to the failure to nominate a transfer date in accordance with the specified timeframes.</p>

		<p>Unless the CTR was to reverse an erroneous transfer, the <i>Customer Transfer Code</i> specified lead times required i.e. 3 business days in the metropolitan area to transfer customers to the new retailer, and 5 business days for non-metropolitan areas. These dates were subject to increased timeframes for the metropolitan and non-metropolitan areas and if the contestable customers premise required meter read or change, these were 8 and 15 days respectively. During the audit period there were 10 CTRs rejected as the “Date Not Within Allowed Number Of Days” and 1 rejected to as “Transfer Already In Progress”. There was 1 erroneous transfer to reverse where the date was in excess of 50 days. Non-Compliance was noted in relation to the 11 CTRs rejected. It was noted that on all occasions the Licensee ensured the CTR was rescheduled within the required timeframe.</p> <p>Although, the Licensee has developed a Control Procedure (refer 126.0 Western Power Customer Transfer Request) and the procedure identified the lead times required for meter type and metropolitan vs non-metropolitan sites it did not in some instances effect compliance with this obligation during the audit period. The procedure also detailed the additional lead time a meter change is required for a Manually Read Interval Meter or a Basic Meter. It was not clear if the non-compliances noted during the audit period were resultant of a training issue, data entry error, or procedural discrepancies.</p> <p>It was noted that the Analyst confirms the current operational parameters of the Web Portal appear to automatically reject the out of date CTRs. It was unclear how this submission of out of date CTRs was permitted given the constraints of the Web Portal.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"><li>▪ Web Portal, 34.1, 113, 114, 123, 167, 168, 208</li></ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"><li>▪ It was noted that on the majority of occasions the requirements with regard to the transfer date referenced in clause 4.7 were met.</li></ul>
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			<ul style="list-style-type: none"> <li>Further, a review of the definition of “transfer date” in the <i>Customer Transfer Code</i> cross references clause 4.11(2) 4.11(3)(c) and 4.11(4). All requirements in respect to this obligation were noted.</li> <li>There was one instance during the audit period where the more than 50 <i>business days</i> after the date the <i>CTR</i> is submitted (54 days). As the <i>CTR</i> was an erroneous transfer this was not considered a non-compliance.</li> <li>It was noted some <i>CTRs</i> were rejected due to the occurrence of a Public Holiday in the lead time</li> <li>The Licensee has established Control Procedure 126.0 Western Power Customer Transfer Request</li> <li>WPN Build Pack defined the processes, procedures and methods used to communicate between the network operator and code participants. It was noted reference to it in the Control Procedures was not evident.</li> <li>It was noted the Customer Transfer and Standing Data Procedure: 29 November 2019 detailed the process and was updated during the audit period. Refer Submission Rules 6 in section 4.1.2</li> <li>Evidence of communication with WPN to reschedule transfer dates due to meter changes, etc were noted.</li> <li>It was noted of the 421 <i>CTRs</i> during the audit period their status were noted as: Completed – 356; Withdrawn 53; Rejected -11; Requested – 1.</li> <li>It was noted the Web Portal included a table with reference to the specified timeframes on the <i>CTR</i> submission screen</li> </ul>
<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
<b>4</b>	<b>B</b>	<b>2</b>	
<p><b>01/2021 RECOMMENDATION</b> – In order to ensure the nominated transfer date is compliant with the specified times frames in the Customer Transfer Code, the Licensee could strengthen control processes and revise relevant Control Procedure. Specifically, consideration could be given to the following corrective actions;</p> <ul style="list-style-type: none"> <li>With reference to control procedure 126.0, reformat the table referencing the lead times i.e. move it to under the Section 2.3 to ensure the user considers its requirements logically before continuing to the submission of the <i>CTR</i></li> <li>The procedure could highlight the consideration of the impact of Public Holidays in counting business days for meter transfer.</li> <li>The procedure could be amended to include a step to check the NMI has not already had a <i>CTR</i> raised by the Licensee.</li> <li>Develop a Compliance Manual for Retail Licence compliance obligations or if considered more appropriate for a small organisation review the Control Procedures and highlight any compliance based steps (i.e. with red font, a symbol that depicts compliance or other such appropriate mechanism) to raise the awareness of the user.</li> </ul>			

	<ul style="list-style-type: none"> <li>Review the rejected CTRs and identify if there is a training need for an individual or all applicable employees. Ensure training is provided in any of the corrective actions undertaken.</li> <li>Ensure the organisation has established a process for change management in relation to legislative and other requirements i.e. legislative changes, amendments to Build Pack.</li> <li>Contact Western Power to query under which circumstances CTRs that did not meet the specified timeframes could be submitted into the Web Portal</li> </ul>		
30 Type [2]	Clause 4.8(2) - A retailer must pay any reasonable costs incurred by a network operator for providing and/or installing a meter if a customer transfer request is withdrawn.		<p><b>Finding:</b> During the audit period the Analyst confirmed, Amanda Energy paid any reasonable costs incurred by a network operator for providing and/or installing a meter if a customer transfer request was withdraw.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 11, 168, 207, 208, 238</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>AE confirmed non-energy invoices have been paid where they were incurred for providing and/or installing a meter if a customer transfer request is withdrawn. Sample invoices were provided.</li> <li>It was noted AE control procedures do not reference the instances where CTR is withdrawn.</li> <li>Customer Transfer Code specified reasonable costs, not clear how the actual cost is determined.</li> <li>It was noted the Build Pack referenced the process for changes to nominated transfer date</li> <li>During the audit period for CTRs withdrawn, the number days until withdrawn was: 47% were withdrawn the same day; 6% were withdrawn within 6, 7, 14 days; 4% were withdrawn within 1, 3, 4, 5, 8, 11, 21 days; and 2% were withdrawn within 2, 9, 10, 12 or 15 days.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
34 Type [2]	Clause 4.9(6) - A network operator and retailer must agree to a revised nominated transfer date in certain circumstances.		<p><b>Finding:</b> During the audit period there were a number of occasions where Western Power and the Licensee had to agree to a revised nominated transfer date. Western Power made reasonable endeavours to resolve with the Licensee any potential grounds for objection prior to objecting to the CTR, as such an agreement for a revised nominated transfer date was achieved.</p>

				<p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>123, 124, 168, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted the Build Pack referenced the process for changes to nominated transfer date. Specific reference to WPN obligations under section 4.10(1) of the Customer Transfer Code</li> <li>There were no objections by Western Power during the audit period.</li> <li>Evidence of communication between both parties to agree to a revised nominated transfer date was sighted.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
39 Type [2]	<p>Clause 4.11(3) - A network operator and the retailer must take certain action if the contestable customer's meter is not read on the nominated transfer date.</p>			<p><b>Finding:</b> Actual values were obtained for all meters before the nominated transfer date occurred. It was not practicable for the meter to be not read as contestable meters stored data for 35 days and were usually read remotely The Licensee accepted all Western Power's reasonable endeavours to set a new nominated transfer date which was as close as practicable to the original nominated transfer date.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>168, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Build Pack Customer Transfer and Standing Data Procedure: November 2019 was amended to reflect meter type and meter read requirements in relation to this clause during the audit period.</li> <li>Build Pack procedure noted special reads may incur charges as per Metering Code.</li> </ul>



				<ul style="list-style-type: none"> <li>Build Pack noted initial meter reads via normal MDN (meter data notification) and do not reference the CTR.</li> <li>It was noted that any Type 6 meters Amanda Energy nominated to transfer must have had a meter change and meter read before transfer can occur</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
40 Type [NR]	Clause 4.12(3) - The parties to an access contract must negotiate in good faith any necessary amendments to the access contract arising from certain circumstances			<p><b>Finding:</b> Western Power did not seek to make any amendments to the ETAC to accommodate the effect of a transfer on an access contract. It was noted the ETAC was subject to second deed of amendment but this change was in relation to the access contract term.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>15, 16, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>ETAC Second Deed of Amendment was signed (26/09/2018) extending the term of the ETAC</li> <li>It was noted Western Power Portal and Build Pack processes detailed the requirement for a valid access contract number to be provided in use of the system</li> </ul>
	<b>PRIORITY</b> <b>5</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
43 Type [NR]	Clause 4.15 - In the case of a transfer to reverse an erroneous transfer, a network operator and all affected retailers (and, if applicable, AEMO) must act in good faith to ensure that the affected contestable customer has the same rights and obligations as if the erroneous transfer had not occurred.			<p><b>Finding:</b> During the audit period there was one instance where the Licensee acted in good faith to ensure that the affected contestable customer has the same rights and obligations as if the erroneous transfer had not occurred. Evidence was provided to verify action taken.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>34.1, 169, 171, 172, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>

				<b>Observations:</b> <ul style="list-style-type: none"> <li>It was noted that the Build Pack required WPN to provide the incoming retailer with the meter readings (if any) that the incoming retailer would have received, had the erroneous transfer not occurred.</li> <li>Documented Control Procedures were not evident in relation to erroneous transfers.</li> <li>The Analyst demonstrated a review of the Web Portal and understanding of the requirements of erroneous transfers.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>5</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
44 Type [2]	Clause 4.16 - A verifiable consent given by a contestable customer in relation to the lodgement of a customer transfer request must be retained by the incoming retailer for two years, except in the case of a customer transfer request to reverse an erroneous transfer			<b>Finding:</b> The Licensee's Control Procedures confirmed that electronic copies of VC are maintained indefinitely. There were external drives for data security. The retention policy is not to delete any information. It was noted that hard copies of VCF's are no longer maintained. The Licensee's CRM can facilitate the storage of VCF.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>168, 208</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
				<b>Observations:</b> <ul style="list-style-type: none"> <li>It was noted that the VC given by a contestable customer for a CTR was evident as the customers signed ESA.</li> <li>It was noted customer consent is a pre-condition of the Build Pack procedures.</li> </ul>
45 Type	Clause 4.17 - A previous retailer must not bill a contestable customer for charges incurred after the transfer time, except in the case of an erroneous transfer.			<b>Finding:</b> During the audit period there were no instances where customers were billed for charges after the transfer date.

[2]				<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Web Portal, 208</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>Invoicing was based on meter data provided through the Web Portal. Protocols related to the Web Portal would result in meter data not being available for the licensee to bill a customer after the transfer time.</li> </ul>
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
48 Type [2]	Clause 5.2 - A network's communication rules apply in respect of data and information communication between the network operator and a retailer under this Code.			<b>Finding:</b> During the audit period all data and information were done electronically via the Web Portal.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Web Portal, Build Pack (208)</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>4</b>	<b>NP</b>	<b>1</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>The "communication rules" incorporate and largely comprise the suite of technical documents known as the "Build Pack"</li> <li>During the audit the Build Pack was accessible on Western Power website as the following <a href="https://www.westernpower.com.au/industry/manuals-guides-standards/build-pack/">https://www.westernpower.com.au/industry/manuals-guides-standards/build-pack/</a></li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
48A Type [2]	Clause 6.1 - All notices must be in writing and delivered as described in subclauses 6.1(a)-(c)			<b>Finding:</b> The Analyst confirmed that in all instances where communication with Western Power was intended to be a recognised as a valid notice, then the notice or other communication of information was via means as described in subclauses 6.1(a)-(c). General queries and communication with Western Power Liaison contact routinely via email or telephone.

				<p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, Build Pack</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted the Customer Transfer Code defined notice as a notice or other communication in <i>writing</i> under Part 6 and included a <i>data request</i> or a <i>CTR</i>.</li> <li>The Communication rules as detailed in the Build Pack define the processes and protocols approved for use by Western Power and the Licensee to exchange or provide information and data as required under the Code.</li> <li>It was noted that the Customer Transfer Code references the application of the Metering codes communication rules</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
49 Type [2]	Clause 6.2 - A licensee's notice in relation to a data request or customer transfer request must identify the connection point to which it relates.			<p><b>Finding:</b> The Licensee's notice in relation to a data request or customer transfer request identified the connection point. All transfers and data transactions were done electronically via the Web Portal which used the National Meter Identifier or NMI as a distinct and universal identifier or code for each connection point in the electricity market. The NMI was noted in the Build Pack procedures specified NMI as a mandatory field and included validation processes to ensure the correct NMI was referenced (i.e. NMI and NMI checksum)</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 208</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				

52 Type [2]	Clause 6.4(1) - A retailer must notify its contact details to a network operator within three business days of a request.		<p><b>Finding:</b> The General Manager confirmed that during the audit period the network operator did not make a request for the Licensee to notify its contact details. The contact details were provided with the initial access contract.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ Reference to the compliance requirements i.e. 3 business days was not formally embedded into the organisations systems</li> <li>▪ It was noted the published update communicated as required by the NFSC, indicated a change Amanda Energy address details. Outside scope of audit.</li> <li>▪ It was noted this requirement was also in reference to maintaining communication with the Western Power Portal. While the need for communication was noted as core business function of AE, any events which would impact the successful communication between the Licensee and Western Power should be considered by the Licensee in the development of Control Procedures i.e. outcome of a risk management process.</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>		<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>				
53 Type [2]	Clause 6.4(2) - A retailer must notify the network operator of any change in its contact details at least three business days before the change takes effect.		<p><b>Finding:</b> The General Manager confirmed that during the audit period there were no changes to contact details.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ As per obligation 52</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>		<b>NR</b>

2021 RECOMMENDATION - NIL			
54 Type [2]	Clause 6.6 - A network operator or a retailer must send required electronic communications to the applicable electronic communication address, in accordance with the communication rules		<p><b>Finding:</b> The use of the Western Power portal meets the requirements of the communication rules. All transfers and data transactions were done electronically via the portal. Other communications are by email to the correct addresses.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>As per obligation 52</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>
2021 RECOMMENDATION - NIL			
55 Type [NR]	Clause 7.1(1) - For a dispute in respect of a matter under, or in connection with, the Electricity Industry Customer Transfer Code, the disputing parties must meet, within five business days of a request by one of those parties, and attempt to resolve the dispute through negotiations that are conducted in good faith		<p><b>Finding:</b> The General Manager confirmed that during the audit period the Licensee did not engage in dispute with regards to the Customer Transfer Code.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Reference to the compliance requirements i.e. 5 business days was not formally embedded into the organisations systems</li> <li>Formalised Control Procedures were not developed with respect to disputes and dispute resolution process as associated with the Customer Transfer Code. It was noted the organisation was a small entity in regards to staffing. However, efforts to ensure tacit knowledge was not demonstrated.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	
	<b>5</b>	<b>NP</b>	<b>NR</b>

	<b>2021 RECOMMENDATION - NIL</b>			
56 Type [NR]	Clause 7.1(2) - If the negotiations in 7.1(1) of the Electricity Industry Customer Transfer Code do not resolve the dispute within 10 days after the first meeting, the dispute must be referred to the senior executive officer of each disputing party who must attempt to resolve the dispute through negotiations that are conducted in good faith.			<p><b>Finding:</b> The General Manager confirmed that during the audit period the Licensee did not engage in dispute with regards to the Customer Transfer Code.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Reference to the compliance requirements i.e. 10 business days was not formally embedded into the organisations systems</li> </ul>
	<b>5</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
57 Type [2]	Clause 7.1(3) - If the dispute is resolved, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.			<p><b>Finding:</b> The General Manager confirmed that during the audit period the Licensee did not engage in dispute with regards to the Customer Transfer Code.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Reference to the compliance requirements for dispute resolution was not formally embedded into the organisations systems</li> </ul>
	<b>4</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
58 Type	Clause 7.2(4) - A disputing party that refers a dispute to the arbitrator must provide the arbitrator with prescribed details of the nature of the dispute.			<p><b>Finding:</b> The General Manager confirmed that during the audit period the Licensee did not engage in dispute with regards to the Customer Transfer Code.</p>

[NR]				<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b> <b>5</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>Reference to the compliance requirements for dispute resolution was not formally embedded into the organisations systems</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
59 Type [NR]	Clause 7.3(2) - A disputing party must, at all times, conduct itself in a manner that is directed towards achieving the objectives in clause 7.3(1) of the Electricity Industry Customer Transfer Code.			<b>Finding:</b> The General Manager confirmed that during the audit period the Licensee did not engage in dispute with regards to the Customer Transfer Code.
	<b>PRIORITY</b> <b>5</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
				<b>Observations:</b> <ul style="list-style-type: none"> <li>Reference to the compliance requirements for dispute resolution was not formally embedded into the organisations systems</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
<b>11 ELECTRICITY INDUSTRY (CUSTOMER CONTRACTS) REGULATIONS 2005 – LICENCE CONDITIONS &amp; OBLIGATIONS</b>				
79 Type [2]	Regulation 5 - A non-standard contract must be in a format that is easy to read and expressed in clear, simple and concise language.			<b>Finding:</b> The Licensee used a Non-Standard Form Contract (NSFC), which comprised the NSFC Terms & Conditions and an ESA SUC (Electricity Supply Agreement for Small Use Customers) during the audit period, with the exception of a new tenant situation. The NSFC & ESA were expressed in clear, simple, and concise language. The NSFC used italics to highlight all terms defined in the list of definitions. The use of italics improved emphasis of key terms for the reader.



				<p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>26, 28, 29, 125, 126, 137, 138, 139, 140, 171, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>All small-use customers were signed onto ESAs and NSFCs, the only exception being when a new tenant moves in, they are deemed supplied under the SFC until such time as they signed an ESA and NSFC or churned</li> <li>ESA SUC and NSFC contracts were sampled throughout the audit period.</li> <li>All versions of the ESA SUC and NSFC during the audit period were reviewed for compliance.</li> <li>Applicability of Amanda Energy’s ESA SUC - NFSCs were as follows: v1.2 (valid from Feb 2016 - doc ref 206); v1.2-May 2018 (valid from May 2018 - doc ref 207); v1.3 (valid from Dec 2019 - doc ref 28); v1.5 (valid from Oct 2021 – doc ref 125 – note outside scope of audit period)</li> <li>It was noted there were no customer complaints regards ESAs during the audit period.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
80 Type [2]	Regulation 6 - A non-standard contract must specify when it comes into effect and the period for which it has effect.			<p><b>Finding:</b> During the audit period, the Licensee’s ESA-SUC Customer Schedule (page 1) outlined the commencement date and the minimum supply period. Both of these terms are then defined within the ESA section 2.1 and Section 27.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>26, 28, 29, 125, 126, 137, 138, 139, 140, 171, 173-195, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Noted the ESA commencement date used as a checkbox which detailed “on transfer by Western Power or specified connection date.” with space to specify connection date.</li> </ul>

				<ul style="list-style-type: none"> <li>Noted checkbox or connection date not marked on some sampled ESAs (refer 171)</li> <li>The most current ESA (ref 28) during the audit period included this checkbox automatically marked. Subsequent ESAs observed to reflect this change (Ref 190).</li> <li>Noted the ESA defined commencement date</li> <li>It was noted ESAs used during the audit period varied for SUCs and LUCs i.e. versions ESA-B, ESA-D</li> <li>All versions of the ESA SUC and NSFC during the audit period were reviewed.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION – NIL</b>			
81 Type [2]	Regulation 7 - A non-standard contract must specify certain information about the retailer.			<p><b>Finding:</b> The Licensee’s version ESA-SUC and NSFCs contained the information as required.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>26, 28, 29, 125, 126, 137, 138, 139, 140, 171, 173-195, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>All versions of the ESA SUC and NSFC during the audit period were reviewed.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>RECOMMENDATION – NIL</b>			
82 Type [2]	Regulation 8 - A non-standard contract must give an exact description of the goods and services that the retailer will provide under the contract.			<p><b>Finding:</b> During the audit period, the Licensee’s ESA-SUC detailed an exact description of goods and services that the Licensee provided under the contract.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>26, 28, 29, 125, 126, 137, 138, 139, 140, 171, 173-195, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	

	<b>4</b>	<b>NP</b>	<b>1</b>	<ul style="list-style-type: none"> <li>All versions of the ESA SUC and NSFC during the audit period were reviewed.</li> </ul>
<b>RECOMMENDATION - NIL</b>				
83 Type [2]	Regulation 9 - A non-standard contract must require the customer to pay for electricity supplied under the contract.			<p><b>Finding:</b> During the audit period, the Licensee's ESA-SUC required the customer to pay for electricity supplied under the contract.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>26, 28, 29, 125, 126, 137, 138, 139, 140, 171, 172, 173-195.</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>All versions of the ESA SUC and NSFC during the audit period were reviewed.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
84 Type [2]	Regulation 10 - A non-standard contract must prohibit the customer from tampering with, or bypassing, network equipment or allowing any other person to do so.			<p><b>Finding:</b> During the audit period, the Licensee's ESA-SUC included provisions to prohibit the customer from tampering with, or bypassing, network equipment or allowing any other person to do so.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>28, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>All versions of the ESA SUC and NSFC during the audit period were reviewed.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				

85 Type [2]	Regulation 11 - A non-standard contract must describe the circumstances under which a retailer has the right to disconnect supply and is required to reconnect supply		<p><b>Finding:</b> During the audit period, the Licensee’s ESA-SUC described the circumstances under which Amanda Energy had the right to disconnect and was required to reconnect supply.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>28, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>All versions of the ESA SUC and NSFC during the audit period were reviewed.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
86 Type [2]	Regulation 12 - A non-standard contract must require the retailer to deal with security deposits and the payment of interest in the manner that is specified.		<p><b>Finding:</b> During the audit period, the Licensee’s ESA-SUC outlined the circumstances in which a security deposit would be required, how it would be kept and identified accounting records. Reference to the payment of accrued interest was also referenced.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>28, 29, 31, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>All versions of the ESA SUC and NSFC during the audit period were reviewed.</li> <li>Noted the Licensee did not require security deposits during the audit period.</li> <li>Sample security deposit format developed but not used within audit period.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
87 Type	Regulation 13 - A non-standard contract must describe the retailer’s obligations in relation to the provision of prices and tariff information.		<p><b>Finding:</b> During the audit period, the Licensee’s ESA-SUC and NSFC detailed their obligations under clause 10.1(3) of the <i>Code of Conduct for the Supply of Electricity to Small Use Customers</i> to notify the customer within 8 business days any information on Amanda Energy’s tariffs, fees</p>

[2]				and charges, including any alternative tariffs that may be available to that customer. Notifications were written.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>▪ 28, 29, 203, 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b>  <b>4</b>	<b>CONTROLS RATING</b>  <b>NP</b>	<b>COMPLIANCE RATING</b>  <b>1</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>▪ Sample of communication confirmed.</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
88 Type [2]	Regulation 14 - A non-standard contract must describe the procedures to be followed by the retailer in relation to the preparation, issue and review of customer bills.			<b>Finding:</b> During the audit period, the Licensee's ESA-SUC and NSFC described the procedures followed by Amanda Energy in relation to the preparation, issue and review of the customer's bills.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>▪ 28, 29, 203, 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b>  <b>4</b>	<b>CONTROLS RATING</b>  <b>NP</b>	<b>COMPLIANCE RATING</b>  <b>1</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>▪ All versions of the ESA SUC and NSFC during the audit period were reviewed.</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
89 Type [2]	Regulation 15 -A non-standard contract must describe the matters relating to the termination of the contract that are specified in the regulation.			<b>Finding:</b> The Licensee's ESA-SUC (Electricity Supply Agreement for Small Use Customers) and Non-Standard Form Contract (NSFC) did not describe the matters relating to the termination of the contract that are specified in the regulation. Specifically obligations; 15.2(ca) in relation to

				<p>circumstances where the customer consumes more than 160 MWh of electricity in any period of 12 months; and 15.1(b) deal with the procedures for and in relation to termination of the contract. It was noted that after the audit period, the Licensee updated the NSFC to included compliance requirements with this Regulation and generated an email to customers notifying them of the recent changes as per the updated NFSC. This communication was sent on the 8/10/2021</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>28, 29, 89, 125, 203, 206, 207 Amanda Energy website.</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted the amendments were made to the NSFC v 1.5 (doc ref 125 - outside the scope of the audit) and communicated as required by the NFSC.</li> <li>Email communication regarding to change was provided on 8/10/21 (outside the scope of the audit)</li> <li>Non-compliance with this obligation will be included in the 2022 Annual compliance Report</li> <li>Numbering issues with regards to versions of the ESA-SUC and NSFC was noted i.e. two versions of v1.2 (i.e Feb 2016 and May 2018)</li> <li>All versions of the ESA SUC and NSFC during the audit period were reviewed.</li> </ul>
	<p><b>PRIORITY</b></p> <p><b>4</b></p>	<p><b>CONTROLS RATING</b></p> <p><b>B</b></p>	<p><b>COMPLIANCE RATING</b></p> <p><b>2</b></p>	
<p><b>02/2021 RECOMMENDATION</b> – It was noted that after the audit period, the Licensee updated the NSFC to included compliance requirements with this Regulation and generated an email to customers notifying them of the recent changes as per the updated NFSC. This communication was sent on the 8/10/2021. However, to further enhance compliance consideration could be given to the development of a Control Procedure for the update of ESA-SUCs &amp; NSFCs, including creating a master template, applying document control to the both the ESA and the NFSC, tracking changes on the master template and highlighting any compliance related in obligations (i.e contrast font or symbol) to draw attention to the compliance requirement for the user updating the document. Consideration could also be given to further developing control processes for training, internal audit, management review and change management processes to ensure ongoing compliance.</p>				
<p>90 Type [2]</p>	<p>Regulation 16 and 34 - A non-standard contract must inform the customer that the provisions of the contract may be amended without the customer's consent and describe the process for amending the contract, including requirements for approval and the way in which the amendment will be published. The non-</p>			<p><b>Finding:</b> For the duration of the audit period, the Licensee's NSFC did not accurately inform the customer of all obligations as required by the Regulations. Specifically the NSFC did not accurately describe the processes or detail requirements for amending, approval, publishing of amendment and contract amendment notifications. The NSFC did inform the customer that variation to contract without the customers consent could occur.</p>

	<p>standard contract must require the retailer to notify the customer of any amendment to the contract.</p>	<p>It was noted that the NSFC incorrectly described the process for amending and approval of the contract as it referred to the approval of changes of the NSFC by the Economic Regulation Authority. Additionally, the NFSC did not accurately define the way in which the amendment would be published, as it incorrectly referred to any changes to the terms and conditions being published as required by the Economic Regulation Authority. Finally, the NSFC also did not require the retailer to notify the customer of any amendment to the NSFC.</p> <p>It was noted that after the audit period, the Licensee updated the NSFC to included compliance requirements with these Regulations and generated an email to customers notifying them of the recent changes as per the updated NFSC. This communication was sent on the 8/10/2021.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 28, 29, 125, 203, 206, 207 Amanda Energy website.</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ It was noted amendments were made in October 2021 to the NSFC i.e. v 1.5 (doc ref 125 - outside the scope of the audit) and communicated as required by the NFSC.</li> <li>▪ Email communication regarding to change was provided on 8/10/21 (outside the scope of the audit)</li> <li>▪ It was noted the ERA website stated that even though they were not require to approve Non-Standard Form Contracts, the NSFCs were still subject to compliance with relevant legislation.</li> <li>▪ Non-compliance with this obligation will be included in the 2022 Annual compliance Report</li> </ul>	
	<p><b>PRIORITY</b></p> <p><b>4</b></p>	<p><b>CONTROLS RATING</b></p> <p><b>B</b></p>	<p><b>COMPLIANCE RATING</b></p> <p><b>2</b></p>
<p><b>03/2021 RECOMMENDATION</b> – As for recommendation 02/2021.</p>			
<p>91 Type</p>	<p>Regulation 17 - A non-standard contract must specify the assignment of rights and obligations, including assignment without the customer’s consent.</p>	<p><b>Finding:</b> During the audit period, the Licensee’s NSFC specified Amanda Energy’s rights and obligations, including assignment without the customer’s consent.</p>	

[2]				<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>28, 29, 125, 203, 206, 207</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
92 Type [2]	Regulation 18 - A non-standard contract must describe the procedures that must be followed by the retailer in responding to a complaint made by a customer.			<b>Finding:</b> During the audit period, the Licensee's NSFC detailed their complaints handling procedures and the subsequent escalation processes available to the customer.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>28, 29, 125, 203 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>The NFSC specifically referred to management of complaints in accordance with Australian Standard on Complaints Handling (AS/NZS 10002:2014).</li> </ul>
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
93 Type [2]	Regulation 19 -A non-standard contract must specify the process that must be taken by the retailer to ensure information held by the retailer is treated confidentially.			<b>Finding:</b> During the audit period, the Licensee's NSFC detailed Amanda Energy's management of customer information in accordance with the <i>Privacy Act 1988</i> (Cth) and their Privacy Policy. The NFSC otherwise specified compliance with all relevant privacy legislation in relation to the customer's personal information.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>28, 29, 206, 207</li> </ul>



				<b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	<b>Observations:</b> ▪ Nil
<b>2021 RECOMMENDATION - NIL</b>				
94 Type [2]	Regulation 20 - A non-standard contract must specify the governing legislation, the effect of an invalid or unenforceable provision, the way in which notice may be given and the use of electronic communication by the retailer.			<b>Finding:</b> During the audit period, the Licensee’s NSFC specified governance by the laws of the state Western Australia, the effect of an invalid or unenforceable provision, the way in which notice may be given and the use of electronic communication by the retailer  <b>Documents/Systems:</b> ▪ 28, 29, 206, 207  <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> ▪ Nil
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
95 Type [2]	Regulation 21 - A non-standard contract must not include a provision that excludes, restricts or modifies the Code of Conduct for the Supply of Electricity to Small Use Customers unless it is authorised by the Code.			<b>Finding:</b> During the audit period, the Licensee’s NSFC did not contain a provision that excludes, restricts or modifies the Code of Conduct for the Supply of Electricity to Small Use Customers unless it is authorised by the Code.  <b>Documents/Systems:</b> ▪ 28, 29, 206, 207

				<b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	<b>Observations:</b> ▪ Nil
<b>2021 RECOMMENDATION - NIL</b>				
96 Type [2]	Regulation 32 - A non-standard contract must include details about the cooling off period specified in the regulation.			<b>Finding:</b> During the audit period, the Licensee's ESA SUC and NSFC included details about the cooling off period as specified by the regulation and other required refer section of NFSC on unsolicited consumer agreement.  <b>Documents/Systems:</b> ▪ 28, 29, 206, 207  <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	<b>Observations:</b> ▪ Nil
<b>2021 RECOMMENDATION - NIL</b>				
97 Type [2]	Regulation 33(2) - A non-standard contract must allow the customer to terminate the contract at any time with no less than 5 days' notice.			<b>Finding:</b> During the audit period, the Licensee's ESA SUC and NSFC included a provision for the customer to terminate the contract at any time with no less than 5 days' notice.  <b>Documents/Systems:</b> ▪ 28, 29, 206, 207  <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	<b>Observations:</b> ▪ Nil

2021 RECOMMENDATION - NIL				
98 Type [2]	Regulation 33(2) and (4) -A non-standard contract that is a fixed contract must describe the matters relating to the termination of the contract specified in the regulation		<p><b>Finding:</b> For the duration of the audit period, the Licensee's NSFC did not describe the requirement that a fixed term contract must authorise the customer to terminate the contract at any time by giving notice to the retailer not less than 20 days before the day on which the customer wants the contract to end. Additionally, it did not specify amount the payable by the customer, by way of penalty, in the event that the customer terminated the contract before the expiry of the term of the contract.</p> <p>It was noted that after the audit period, the Licensee has updated the NSFC to include compliance requirements with these Regulations and generated an email to customers notifying them of the recent changes as per the updated NFSC. This communication was sent on the 8/10/2021.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 28, 29, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ It was noted the amendments were made to the NSFC v 1.5 (outside the scope of the audit) and communicated as required by the NFSC.</li> <li>▪ Email communication regarding to change was provided on 8/10/21((outside the scope of the audit)</li> <li>▪ Non-compliance with this obligation will be included in the 2022 Annual compliance Report</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>B</b>		<b>2</b>
<b>04/2021 RECOMMENDATION –</b> As for recommendation 02/2021.				
100 Type	Regulation 38 - If a licensee becomes aware of a customer taking a supply of electricity that is deemed to be supplied under the licensee's standard form contract, the licensee must notify the		<p><b>Finding:</b> For the duration of the audit period, no customers were supplied under the SFC, with the exception of new tenants who had not yet entered a NSFC with Amanda Energy.</p>	

[2]	customer within 5 days after becoming aware of it and provide specified information.		<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>127,128, 129</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
<b>12 ELECTRICITY INDUSTRY ACT - LICENCE CONDITIONS AND OBLIGATIONS</b>			
101* Type [2]	Licence Condition 5.3.1 - A licensee must provide the ERA with a performance audit conducted by an independent expert acceptable to the ERA, not less than once every 24 months.		<b>Finding:</b> The previous Performance Audit report was provided to the ERA in January 2018 for the audit period of 24 months from 1 September 2015 to 31 August 2017. This performance audit for the period from 1 September 201 to 31 August 2021 was initiated in accordance with the ERA's Audit Guidelines. The auditor was approved by the ERA.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
		<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>50, ERA Website</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst	
		<b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>	
<b>2021 RECOMMENDATION - NIL</b>			

105** Type [2]	Licence Condition 4.2.1 - A licensee must pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i> .		<p><b>Finding:</b> The Licensee paid the prescribed licence fees to the ERA in accordance with the obligations, with the exception of one invoice in 2019 relating to Standing Data Charges that was paid 2 days overdue.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>24, Xero, Corporate Outlook Calendar</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted 1 out of 19 invoices were paid outside the payment terms for the duration of the audit period.</li> <li>The Licensee has established a shared compliance calendar in outlook.</li> <li>It was noted that the late payment of this fee was not included in the 2019/2020 Annual Compliance Report to the ERA refer obligation 124 for detail.</li> <li>A report of payments was provided by the Accounts Department of the ERA (refer 24)</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>3</b>	<b>A</b>		<b>2</b>
<b>05/2021 RECOMMENDATION</b> - The Licensee established compliance processes with regard to this non-compliance and has been compliant since 2019. No further recommendations in relation to this obligation are made.				
106 Type [2]	Licence Condition 4.1.1 - A licensee must take reasonable steps to minimise the extent, or duration, of any interruption, suspension or restriction of the supply of electricity due to an accident, emergency, potential danger or other unavoidable cause.		<p><b>Finding:</b> Amanda Energy has limited capacity to minimize the extent or duration of any interruption, suspension or restriction of the supply of electricity due to an accident, emergency, potential danger or other unavoidable cause. Western Power as the Network provider fulfil this obligation.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>5</b>	<b>NP</b>		<b>1</b>

				<ul style="list-style-type: none"> <li>In the event of a power interruption the Licensee refers the Customer to the Western Power outages website.</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
108 Type [2]	Licence Condition 6.4.1 - A retail or integrated regional licensee must not supply electricity to a small use customer otherwise than under a standard form contract or a non-standard form contract that complies with the Act.			<p><b>Finding:</b> The Licensees Control Procedures ensure that all new contracts processed are checked for small-use compliance prior to processing.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>11,132</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
109 Type [2]	Licence Condition 6.6.1 - A licensee must comply with any direction by the ERA to amend the standard form contract and do so within the period specified			<p><b>Finding:</b> For the duration of the audit period, the licensee did not receive any direction by the ERA to amend the standard form contract.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>ERA Website</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li><a href="https://www.erawa.com.au/electricity/electricity-licensing/standard-form-contracts">https://www.erawa.com.au/electricity/electricity-licensing/standard-form-contracts</a></li> <li>Noted Amanda Energy's SFC contract has not been amended since 02/09/2015.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>				

111 Type [2]	Licence Condition 6.1.1 - A retail, distribution or integrated regional licensee must not supply electricity to small use customers unless the licensee is a member of an approved scheme and is bound by, and compliant, with any decision or direction of the electricity ombudsman under the approved scheme.		<p><b>Finding:</b> The Licensee was member of an approved scheme and there were no decisions or directions by the electricity ombudsman issued.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Energy and Water Ombudsman Website, 35-42</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li><a href="https://energyandwater.ombudsman.wa.gov.au/service-providers/service-provider-contacts">https://energyandwater.ombudsman.wa.gov.au/service-providers/service-provider-contacts</a></li> <li>Amanda Energy listed as Service Provider on The Energy and Water Ombudsman website.</li> <li>Invoice payments to approved scheme provided.</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>		<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>				
<b>13 ELECTRICITY LICENCES – LICENCE CONDITIONS AND OBLIGATIONS</b>				
114 Type [2]	Licence Condition 6.3.1 - A licensee must ensure that an electricity marketing agent of the licensee complies with the Code of Conduct for the Supply of Electricity to Small Use Customers 2018.		<p><b>Finding:</b> The Licensee has implemented an Induction Process for BDMs to ensure compliance with the Code. The General Manager confirmed the majority of customers were contracted by Amanda Energy's BDMs. Occasional use of tendering companies was evident during the audit period. It is understood that tendering companies represent the customer and as tender companies are engaged directly by customers, they would be considered a customer representative and not an electricity marketing agent. Therefore it was not Amanda Energy's obligation to ensure that tender companies comply with the Code.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>132, 239</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>	

				<b>Observations:</b> <ul style="list-style-type: none"> <li>It was noted evidence of tendering company process i.e. letter of authority acting on behalf of the customer was provided.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
116 Type [NR]	Licence Condition 6.4.2 - A licensee must, if directed by the ERA, review the standard form contract and submit to the ERA the results of that review within the time specified.			<b>Finding:</b> Refer to finding for obligation 109.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	<b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>2021 RECOMMENDATION - NIL</b>			
117 Type [NR]	Licence Condition 6.4.3 - A licensee must comply with any direction given by the ERA in relation to the scope, process and methodology of the standard form contract review.			<b>Finding:</b> Refer to finding for obligation 109.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	<b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> Nil
	<b>2021 RECOMMENDATION - NIL</b>			



118 Type [2]	Licence Condition 6.5.1 - A licensee can only amend the standard form contract with the ERA's approval		<p><b>Finding:</b> Refer to finding for obligation 109.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b> Nil</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>			
119** Type [2]	Licence Condition 4.3.1 - A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board Standards or equivalent International Accounting Standards.		<p><b>Finding:</b> Amanda Energy maintained its financial records in compliance with Public Practice Standards as it is a non-reporting entity. It is a trading entity reporting to and on behalf of its directors and shareholders. Australian Accounting Standards Board Standards (AASBs) is required for reporting entities. As such, the Public Practice Standards is equivalent to the AASB's in that Amanda Energy is complying with the applicable standard.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>ERA Website, 45, 72</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The Licensee reported a similar finding in 2017 Performance Audit. It was noted that obligation 119 was not included in the 2017 PAIP published on the ERA website</li> <li>Communication provide to ERA to verify Amanda Energy's accounting records was provided.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>3</b>	<b>A</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			

121 Type [2]	Licence Condition 5.3.2 - licensee must comply, and require its auditor to comply, with the ERA's standard audit guidelines for a performance audit		<p><b>Finding:</b> The 2017 Performance Audit was conducted in accordance with the ERA's standard Audit Guidelines. The Licensee engaged GES for the audit period 1 September 2017 to 31 August 2021 and the engagement process adhered to the requirements of the Audit Guidelines.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>108</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
123 Type [2]	Licence Condition 4.4.1 - In the manner prescribed, a licensee must notify the ERA, if it is under external administration or if there is a significant change in the circumstances that the licence was granted which may affect the licensee's ability to meet its obligations.		<p><b>Finding:</b> The General Manager confirmed that during the audit period Amanda Energy was not under external administration and there were not significant changes affecting the Licensee's ability to meet its obligations.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>			
124** Type [2]	Licence Condition 4.5.1 - A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act		<p><b>Finding:</b> During the audit period the Licensee complied with the dates for the submission of reporting requirements, however, non-compliance was noted in regards to late payment of prescribed fees and the failure to include the non-compliance in the subsequent annual compliance report. The Control Procedures in relation to the correct collection and handling of data</p>

			<p>that the Licensee supplies to ERA and/or compliance related activities were not adequate to ensure accurate and timely reporting of information to the ERA</p> <p>The Licensee had the following provision of information requirements during the audit period;</p> <p><b>Annual Compliance Report</b> - Compliance Reports due for submission by the 31 August annually were submitted on time, with the exception of the 2019 Report which submitted on 2 September 2019. (Reporting years 2018-2021 within audit scope)</p> <ul style="list-style-type: none"> <li>▪ <b>Standing Charges Data</b> – Standing data due for submission by the 30 September annually were submitted on time, with the exception of the 2017 Standing Data which was submitted 3 October 2017 (Reporting years 2017-2020 within audit scope)</li> <li>▪ <b>Electricity Retail Licence Performance Reporting Datasheets</b> – All Electricity Retail Performance Reporting datasheets due for submission by the 30 September annually were submitted on time (Reporting years 2017-2020 within audit scope)</li> <li>▪ <b>Post Audit Action Plan</b> – The PAIP was provided to the ERA following the 2017 Audit Report and was evident on the ERA website. Compliance with this requirement was noted.</li> </ul> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Corporate Outlook Calendar, 4, 5, 6, 7, 8, 9, 10, 10.2, 10.3, 10.5, 10.6, 10.7, 42, 44, 46, 48, 49, 115, 152</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ The General Manager confirmed the use of a corporate outlook calendar for the scheduling of compliance related reporting.</li> <li>▪ The Licensee submitted the 2016/2017 Annual Compliance Report late. Although, the submission requirement for the report was outside the audit period. The confirmation of submission was noted as 3 October 2017 which was within the current audit period.</li> </ul>
<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
<b>2</b>	<b>B</b>	<b>2</b>	
<p><b>06/2021 RECOMMENDATION</b> – The Control Procedures in relation to the correct collection and handling of data that the Licensee supplies to ERA and/or compliance related activities are required to be developed in order to facilitate accurate and timely reporting of information to the ERA.</p>			

125  Type [2]	Licence Condition 3.8.1 & 3.8.2 - A licensee must publish any information as directed by the ERA to publish, within the timeframes specified.		<p><b>Finding:</b> During the Audit Period the Licensee was required to publish the Electricity Retail Licence Performance Reporting Datasheets for the reporting years 2017-2020. Communication for the 2020 Reporting year was sighted and noted to be compliant. The Analyst confirmed the datasheets were published as required within the 7 calendar day timeframe as specified by the ERA.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Amanda Energy Website</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ The Analyst confirmed 2018 – 2020 reports were published within 7 days. For the reporting year 2016/2017 the number of days taken to publish was not provided but was verified on the Amanda Energy website as being published 9/10/2017.</li> <li>▪ Amanda Energy Website Datasheet Published Dates: 2017 (9/10/17), 2018 (17/10/18, 2019 (7/10/19), 2020 (27/10/20)</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>		<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>				
126  Type [2]	Licence Condition 3.7.1 - All notices must be in writing, unless otherwise specified.		<p><b>Finding:</b> During the Audit Period the Licensee demonstrated evidence of notices and correspondence with ERA in regards to Amanda Energy's Retail Licence obligations.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Hubspot, numerous communications were provided to the Auditor refer Appendix 2, for example 50</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>	

				<b>Observations:</b> <ul style="list-style-type: none"> <li>Use of Hubspot to record outgoing communications with the ERA was implemented during the audit period.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
<b>14 CODE OF CONDUCT – LICENCE CONDITIONS AND OBLIGATIONS</b>				
<b>MARKETING</b>				
130 Type [2]	Code of Conduct, clause 2.2(1) - A retailer or electricity marketing agent must ensure that standard form contracts, which are not unsolicited consumer agreements, are entered into according to the manner set out, and the contract is provided as specified, in clause 2.2(1).			<b>Finding:</b> The General Manager confirmed that Amanda Energy did not use SFC during the audit period, except in relation to a new tenant scenario whereby the previous occupant was under a NSFC and the landlord or new tenant wishes to continue supply of electricity with Amanda Energy. The Licensee has developed control procedures in relation to this obligation. Evidence of compliance with the requirements of 2.2(1) including the 5 business day timeframes was evidenced.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>126, 127, 128, 129, 132, 142, 205, 219, 220</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Communications in regards to new tenants noted the use of AE control procedures.</li> <li>The Licensee issues a Welcome Pack is provided to the customer which incorporated compliance with some requirements.</li> <li>It was noted that evidence of compliance with the 5 business days (i.e. records of date of provision of the SFC to customer) timeframe specified was sighted but was not incorporated in the Licensee's control procedure.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	

2021 RECOMMENDATION - NIL			
131 Type [2]	Code of Conduct, clause 2.2(2) - Subject to subclause 2.2(3), the retailer or electricity marketing agent must give to the customer the specified information in subclause 2.2(2) no later than on, or with, the customer's first bill.		<p><b>Finding:</b> It was noted that for the duration of the audit period the Licensee did not include a reference to general information on the safe use of electricity in the SFC new contract process. There were 3 occasions where this information was not communicated. It was noted that after the audit period the Welcome Pack was updated to reflect the Safe Use of Electricity as for 133 below and was shown to be communicated on the template email in the Welcome Pack (Ref 126).</p> <p>The General Manager confirmed that Amanda Energy did not generally use the SFC during the audit period, except in relation to a new tenant scenario whereby the previous occupant was under a NSFC and the landlord or new tenant wishes to continue supply of electricity with Amanda Energy. The Licensee used a SFC on three occasions during the audit period and confirmation of inclusion of all information as specified in subclause 2.2(2) with the exception of 2.2(2)(i) was noted.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>126, 127, 128, 129, 132, 142, 205, 219, 220</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted the template for SFC (Ref 126) included the updated welcome pack attached which referenced Safe Use of Electricity and this was updated outside the audit period.</li> <li>It was noted control Procedure 26.2 Re-sign ESA (New Tenant) was updated after the audit period to reference sending via the template provided (i.e. ref 126) and the need to attach the Welcome Pack for compliance.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	
<b>4</b>	<b>B</b>	<b>2</b>	
<p><b>07/2021 RECOMMENDATION</b> – Although outside the scope of the audit period, the Licensee has made changes to the SFC control procedure and email templates for the SFC used to communicate the requirements. Consideration could be given to including the information on the company's website by creating a link. Inclusion of a regulatory information section could be considered, such as that required by obligation 292 and the Retail Datasheets.</p>			
132	Code of Conduct, clause 2.3(1) - A retailer or electricity marketing agent must ensure that non-standard contracts, which are not unsolicited consumer agreements, are entered into according to		<p><b>Finding:</b> For the duration of the audit period the Licensee used NSFC. Amanda Energy's control procedures identified the signing of the ESA as the customers' verifiable consent. A copy of a link of Amanda Energy's NSFC sent to customers was evidenced of customer communication of ESAs</p>

Type [2]	the manner set out, and the contract is provided as specified, in clause 2.3(1).		<p>was noted. Additionally all ESAs SUC and NSFC's were required to be signed and witnessed in order to be processed.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>11, 28, 132, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Non Standard Form Contract [REDACTED]</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
133 Type [2]	Code of Conduct, clause 2.3(2) - A retailer or electricity marketing agent must ensure that the information specified in subclause 2.3(2) is provided to the customer before entering into a non-standard contract.		<p><b>Finding:</b> For the duration of the audit period the Licensee did not include a reference to general information on the safe use of electricity in the NSFC new contract process. The Licensee used a NSFC and confirmation of inclusion of all information as specified in subclause 2.3(2) with the exception of 2.3(2)(j) was noted.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>28, 29, Sample Bills refer Appendix 2, for example 69, 89, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The Licensee updated the Welcome Pack outside the audit period to reflect the "Safe Use of Electricity" and the email templates.</li> </ul>

				<ul style="list-style-type: none"> <li>It was noted the Welcome Pack was updated to incorporate the requirement to provide general information on the safe use of electricity, however, no document control on the Welcome Pack to indicate date or version.</li> <li>Document ref 89 was emailed on 23/8/21 as such it was assumed the duration of the audit it was in non-compliance with subclause (j)</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>B</b>	<b>2</b>	
	<b>08/2021 RECOMMENDATION</b> – Although outside the scope of the audit period, the Licensee has amended the Welcome Pack, NSFC control procedure and email template to reference the obligation and refers customers to Western Power Website for information. Consideration could be given to including the information on the company’s website by creating a link. Inclusion of a regulatory information section could be considered, such as that required by obligation 292 and the Retail Datasheets.			
135 Type [2]	Subject to subclause 2.3(5), a retailer or electricity marketing agent must obtain the customer’s verifiable consent that the specified information in subclause 2.3(2) and 2.3(4), as applicable, has been provided.			<p><b>Finding:</b> For the duration of the audit period the Licensee primarily used a NSFC, except in the instance of a new tenant, and a signed NFSC together with the ESA was considered verifiable consent for Terms and Conditions (many of which were to ensure compliance with the code of conduct). Specific, confirmation of compliance with 2.3(2) was noted (refer obligation 133).</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>28, 132, 204, 206, 207, Hubspot, PRM</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted that the Control Procedure in relation to this function was created outside the scope of the audit period. The Control Procedure did not specifically address these requirements.</li> <li>It is understood the Licensee implemented Hubspot in July2020 and was previously using Microsoft Dynamics as a CRM tool.</li> <li>Amanda Energy website did not allow the user to search for terms. Communication of these requirements on the website could not be verified.</li> <li>It was noted that Clause 2.3(4) was not applicable to the Licensee.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			



137** Type [2]	Code of Conduct, clause 2.4(2) - A retailer or electricity marketing agent must provide contact details, including a telephone number, to a customer and ensure that the customer is able to contact the retailer or electricity		<p><b>Finding:</b> The Licensee reported in the 2021 Annual Compliance Report one occasion in which a BDM did not leave sufficient contact information for the customer to contact Amanda Energy and verify a query. The licensee has since initiated the generation of quarterly memos to remind BDMs of their marketing obligations under the Code of Conduct and developed a Control Procedure.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>67, 132, 141, 142, 204</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The Licensee demonstrated awareness to the requirement in the logging of the call</li> <li>Verification of the effectiveness of these action was not within the scope of the audit period.</li> <li>It was noted this requirement is contained within the BDM Induction Manual</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>B</b>	
<p><b>09/2021 RECOMMENDATION</b> – The licensee has since initiated the generation of quarterly memos to remind BDMs of their marketing obligations under the Code of Conduct and developed a Control Procedure. The Licensee could consider further strengthening their procedural controls and applying contrast text or symbols to highlight steps that are compliance related in the newly developed Control Procedure. Incorporation of this enhancement in the memo generated quarterly and BDM Induction could be considered.</p>			
138 Type [2]	Code of Conduct, clause 2.5(1) - A retailer or electricity marketing agent must, on request, provide a customer with the information specified in subclause 2.5(1).		<p><b>Finding:</b> The Analyst confirmed during the audit period no requests were made by customers for information specified in subclause 2.5(1) (a) and (b). It was noted that this information was provided within the Welcome Pack, and subclause 2.5(1) (c) is referenced on the BDMs/Marketing Agents Business Cards.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>132, 141, 142 , 204</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted this requirement is contained within the BDM Induction Manual and the Control Procedure</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	

<b>2021 RECOMMENDATION - NIL</b>			
139 Type [2]	Code Of Conduct, Clause 2.5(2) - A retailer or electricity marketing agent who meets with a customer face to face must: <ul style="list-style-type: none"> <li>• wear a clearly visible and legible identity card showing the information specified in subclause 2.5(2)(a); and</li> <li>• provide the written information specified in subclause 2.5(2)(b) as soon as practicable following a request by the customer.</li> </ul>		<p><b>Finding:</b> The Analyst confirmed Control Procedures and training ensured all Marketing Agents had compliant identity cards, a sample was provided. Further, no requests were made for information specified in subclause 2.5(2)(b), however all of this information (subclause 2.5(b)(i) – (vi) was also made available on their business cards which were routinely left with any customers with whom they meet face to face.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 132, 141, 142 , 204</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ It was noted this requirement is contained within the BDM Induction Manual and the Control Procedure</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
140 Type [2]	Code Of Conduct, Clause 2.6 - A retailer or electricity marketing agent who visits a person's premises for the purposes of marketing must comply with any clearly visible signs indicating that canvassing is not permitted at the premises, or no advertising is to be left at the premises.		<p><b>Finding:</b> The Analyst confirmed that all BDMS/Marketing Agents were made aware of their obligations and were compliant with any clearly visible signs indicating that canvassing is not permitted at the premises, or no advertising is to be left at the premises.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 132, 141, 142 , 204</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ It was noted this requirement is contained within the BDM Induction Manual and the Control Procedure</li> <li>▪ No complaints were made in regards to this obligation.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>

2021 RECOMMENDATION - NIL			
141 Type [2]	Code Of Conduct, Clause 2.9 - An electricity marketing agent must keep a record of complaints from customers or persons who are contacted by, or on behalf of, the electricity marketing agent for the purposes of marketing; and provide the electricity ombudsman with all of the information that it has relating to a complaint, within 28 days of receiving a request for that information.		<p><b>Finding:</b> The Analyst confirmed that all BDMs/Marketing Agents were made aware of their obligations and were compliant. The licensee CRM recorded the required information.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>132, 141, 142 , 204</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted this requirement is contained within the BDM Induction Manual and the Control Procedure</li> <li>No complaints and no request for information from the Ombudsman were made in regards to this marketing agents during the audit period.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>
2021 RECOMMENDATION - NIL			
142 Type [2]	Code Of Conduct, Clause 2.10 - An electricity marketing agent must keep a record, or other information, required under the Code for at least 2 years after the last time that a customer or person was contacted by, or on behalf of, the electricity marketing agent, or after receipt of the last contact from, or on behalf of, the electricity marketing agent, whichever is later		<p><b>Finding:</b> The Analyst confirmed that all BDMs/Marketing Agents were made aware of their obligations and were compliant. Control Processes included use of the CRM, sales reports, and email communications.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>132, 141, 142 , 204, Hubspot</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted this requirement is contained within the BDM Induction Manual and the Control Procedure</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>

<b>2021 RECOMMENDATION - NIL</b>			
<b>CONNECTION</b>			
143 Type [2]	Code Of Conduct, Clause 3.1(1) - If a retailer agrees to sell electricity to a customer or arrange for the connection of the customer's supply address, the retailer must forward the customer's request for the connection to the relevant distributor.		<p><b>Finding:</b> During the audit period there was one request for connection where the customer was not already connected. Compliance with this requirement was evident on the Web Portal.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 143</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
144 Type [2]	Code Of Conduct, Clause 3.1(2) - Unless the customer agrees otherwise, a retailer must forward the customer's request for the connection to the relevant distributor that same day, if the request is received before 3pm on a business day; or the next business day if the request is received after 3pm or on a weekend or public holiday.		<p><b>Finding:</b> During the audit period there was one request for connection where the customer was not already connected. Compliance with the specified timeframes was confirmed via the Company Director.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 143, 221</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			

<b>BILLING</b>				
145 Type [2]	Code Of Conduct, Clause 4.1 - A retailer must issue a bill no more than once a month and at least once every 3 months, except for the circumstances specified in subclause 4.1.		<p><b>Finding:</b> Amanda Energy’s billing procedures ensured, bills were issued once a month and no more frequently. However, the Licensee NSFC for duration of the audit period all noted “as an indication, our Billing Cycle is no more than once every month and no less than once every three months”.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ T4B, 28, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ The Licensee demonstrated the functionality of the billing processes during the site audit. No specific Control Procedures other than the billing checklist were provided to the Auditor.</li> <li>▪ The billing checklist was subject to document control processes application of its controls to entire audit period was not confirmed.</li> <li>▪ It was noted that the code of conduct allowed for adjustment of NSFCs with respect to a parameters 4.1(a)-(j). There was no adjustment of the reference to the billing cycle during the audit period.</li> <li>▪ It is understood a billing checklist has been established since 2015. However, it was noted there was an absence document control on the checklist.</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>		<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>				
146 Type [2]	Code Of Conduct, Clause 4.2(1) - For the purposes of subclause 4.1(a)(ii), a retailer has given a customer notice if, prior to placing a customer on a shortened billing cycle, the retailer advises the customer of the information specified in subclause 4.2(1).		<p><b>Finding:</b> The Analyst confirmed that during the audit period there were no customers on a shortened billing cycle. There were no residential customers.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 144</li> </ul>	

				<p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Billing checklist 1 - Placing a customer on a shortened billing cycle – procedure developed but not implemented by the Licensee during the audit period.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
148 Type [2]	Code Of Conduct, Clause 4.2(3) - A retailer must give a customer written notice of a decision to shorten the customer's billing cycle within 10 business days of making the decision.			<p><b>Finding:</b> The Analyst confirmed that during the audit period there were no customers on a shortened billing cycle. The billing checklist incorporated the requirement for written notice.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>144</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Billing checklist 1 - Placing a customer on a shortened billing cycle</li> </ul>
	<b>4</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
149 Type [2]	Code Of Conduct, Clause 4.2(4) - A retailer must ensure that a shortened billing cycle is for a period of at least 10 business days.			<p><b>Finding:</b> The Analyst confirmed that during the audit period there were no customers on a shortened billing cycle. The billing checklist incorporated the requirement for the shortened billing cycle to be for a period of at least 10 days.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>144</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>

				<b>Observations:</b> <ul style="list-style-type: none"> <li>Billing checklist 1 - Placing a customer on a shortened billing cycle</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
150 Type [2]	Code Of Conduct, Clause 4.2(5) - On request, a retailer must return a customer who is subject to a shortened billing cycle to the billing cycle that previously applied if the customer has paid 3 consecutive bills by the due date.			<b>Finding:</b> The Analyst confirmed that during the audit period there were no customers on a shortened billing cycle. The billing checklist incorporated the requirement for on request the return to their previous billing cycle after payment of 3 consecutive bills by the due date.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Billing checklist 1 - Placing a customer on a shortened billing cycle</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
151 Type [2]	Code Of Conduct, Clause 4.2(6) - A retailer must inform a customer, who is subject to a shortened billing cycle, at least every 3 months about the conditions upon which the customer can be returned to the previous billing cycle.			<b>Finding:</b> The Analyst confirmed that during the audit period there were no customers on a shortened billing cycle. The billing checklist incorporated the requirement to inform a customer, who was subject to a shortened billing cycle, at least every 3 months about the conditions upon which the customer can be returned to the previous billing cycle.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144</li> </ul>

				<b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Billing checklist 1 - Placing a customer on a shortened billing cycle</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
152 Type [2]	Code Of Conduct, Clause 4.3(1) - Notwithstanding clause 4.1, on receipt of a request by a customer, a retailer may provide the customer with a bill that reflects a bill-smoothing arrangement with respect to any 12-month period.			<b>Finding:</b> The Analyst confirmed that during the audit period, there were no customers on a bill smoothing arrangement.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>It was noted some customers did pay a regular amount but this was not a smoothing arrangement.</li> <li>Billing checklist 7 – Bill smoothing</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
153 Type [2]	Code Of Conduct, Clause 4.3(2) - If a retailer provides a customer with a bill under a bill-smoothing arrangement, the retailer must ensure that the conditions specified in subclause 4.3(2) are met.			<b>Finding:</b> Refer finding for obligation 152.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst



				<b>Observations:</b> Nil
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
154 Type [2]	Code Of Conduct, Clause 4.4 - A retailer must issue a bill to a customer at the customer's supply address, unless the customer has nominated another address or an electronic address.		<b>Finding:</b> The Analyst confirmed that during the audit period, bills were sent to the nominated electronic address, or other nominated address if required.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>▪ 28, 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst	
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>▪ Billing details as specified in the ESA SUC an NSFC</li> </ul>
	<b>2021 RECOMMENDATION - NIL</b>			
155 Type [2]	Code Of Conduct, Clause 4.5(1) - A retailer must include the minimum prescribed information in subclause 4.5(1) on a customer's bill, unless the customer agrees otherwise.		<b>Finding:</b> Sample bills were reviewed during the audit period, compliance with the relevant minimum prescribed information was evident. It was noted that subclauses 4.5(1)(b),(c),(j),(k) and (bb) were not applicable to the licensee as they did not have any customers with the meter type specified and they did not have any residential customers.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>▪ 9, 70, 71, 145, 146, 147</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst	
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	<b>Observations:</b>

				<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
156 Type [2]	Code Of Conduct, Clause 4.5(3) - If a retailer identifies and wishes to bill a customer for a historical debt, the retailer must advise the customer of the amount of the historical debt and its basis, before, with, or on the customer's next bill.			<p><b>Finding:</b> The Analyst confirmed that during the audit period, there were no historical debts identified or billed.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>T4B, Xero</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>				
157 Type [2]	Code Of Conduct, Clause 4.6 - Subject to clauses 4.3 and 4.8, a retailer must base a customer's bill on the following: <ul style="list-style-type: none"> <li>the distributor's or metering agent's reading of the meter at the customer's supply address;</li> <li>the customer's reading of the meter in the circumstances specified in subclause 4.6(1)(b); or</li> <li>if the connection point is a Type 7 connection point, the procedure is set out in the metrology procedure or Metering Code, or as set out in any applicable law.</li> </ul>			<p><b>Finding:</b> The Analyst confirmed that during the audit period, the bills were based on the Western Power's reading and there were no customers reading meters or Type 7 connection points.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>T4B, Xero, Web Portal</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				

158 Type [NR]	Code Of Conduct, Clause 4.7 - Other than in respect of a Type 7 connection, a retailer must use its best endeavours to ensure that the meter reading data is obtained as frequently as required to prepare its bills.		<p><b>Finding:</b> The Analyst confirmed that during the audit period, Western Power was responsible for issuing Amanda Energy with daily “Meter Data Notifications” via the Web Portal. There were no instances of failure to provide meter data (estimated or actual) for invoicing purposes.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>T4B, Xero, Web Portal</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
159 Type [2]	Code Of Conduct, Clause 4.8(1) - If a retailer is unable to reasonably base a bill on a reading of the meter, a retailer must give the customer an estimated bill.		<p><b>Finding:</b> The Analyst confirmed that during the audit period, Amanda Energy issued estimated bills where actual meter data were not available.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>T4B, Xero, Web Portal</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
160** Type [2]	Code Of Conduct, Clause 4.8(2) - In circumstances where a customer’s bill is estimated, a retailer must clearly specify on the customer’s bill the information required under subclause 4.8(2).		<p><b>Finding:</b> For the duration of the audit period, the License did not clearly specify all of the requirements of 4.8(2) on the customer’s bill. It was noted that the bill was based on estimation, however, confirmation that the customer could request the basis/reason for the estimation, verification of energy data and a meter reading was not included for the duration of the audit period.</p>

				<p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Web Portal, T4B, XERO, 240</li> <li>▪ 148 - Supply period 01/08/2021 to 01/09/2021</li> <li>▪ 149 – Supply period 01/06/2021 to 01/07/2021</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ The 2021 Annual Compliance report noted a breach in relation to this obligation.</li> <li>▪ It was noted the Licensee rectified the non-compliance within the audit period and sample bills sighted were compliant with the obligation. It was verified that a manual inclusion of the required information was inserted on estimated bills.</li> <li>▪ It was noted that this an administrative control and was reliant on manual/individuals compliance.</li> <li>▪ The Licensee has established two processes for the identification of bills with estimated data; 1) the data was identified in T4B as such because Western Power labels each interval by read type; and 2) Licensee has implemented a secondary external invoicing check [REDACTED] which indicated where data has been estimated (based on Web Portal data)</li> <li>▪ It was noted the Licensee has mitigated risk further by ensuring accounts cannot automatically release bills from Tim4Biz if there were any estimated reads on them; these invoices were manually downloaded and edited to include the “estimated bill” statement.</li> <li>▪ Compliance with the requirement was noted at the time of the annual compliance report submission i.e. 31/8/21 and an email requesting staff comply was also noted.</li> <li>▪ The breach was noted as described by the Licensee, in preparation of the 2021 Compliance Report, having reviewed all obligations, the Analyst identified potential breach in exact wording used on current “Estimated” bills notice; reviewed wording and confirmed, although it included some requirements, it was not entirely compliant with this obligation.</li> <li>▪ It was understood the Licensee intends to work with T4B to allow for estimated bills to be generated with the statement already included. However it currently remains a manual process.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>A</b>	<b>COMPLIANCE RATING</b> <b>2</b>	

<b>10/2021 RECOMMENDATION</b> – The Licensee rectified the non-compliance within the audit period and sample bills sighted were compliant with the obligation. In addition, the Licensee has established two work processes that further facilitate the identification of bills with estimated data which require the manual addition of the required information under subclause 4.8(2) There are no further recommendations made in regard to this obligation.			
161 Type [2]	Code Of Conduct, Clause 4.8(3) - On request, a retailer must inform a customer of the basis and the reason for the estimation. <sup>8</sup> <sup>8</sup> Refer to clause 4.8(4) of the code for a definition of an estimated bill in situations where the meter reading is partly based on estimated data (including interval meters).		<p><b>Finding:</b> The Analyst confirmed that during the audit period, Amanda Energy received no requests by customers for information regarding the basis and reason for an estimation</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, HubSpot, T4B</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
162 Type [2]	Code Of Conduct, Clause 4.9 - In accordance with clause 4.19, if a retailer gives a customer an estimated bill and the meter is subsequently read, the retailer must include an adjustment on the next bill to take account of the actual meter reading.		<p><b>Finding:</b> The Analyst confirmed that during the audit period, adjustments are made as the actual meter data becomes available, this occurred during the next billing cycle where the actual meter data was received and the adjustment can be made.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, HubSpot, T4B</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			

163 Type [NR]	Code Of Conduct, Clause 4.10 - If a customer satisfies the requirements specified in subclause 4.10, a retailer must use its best endeavours to replace an estimated bill with a bill based on an actual reading.		<p><b>Finding:</b> The Analyst confirmed that during the audit period, there were no instances where a bill was estimated due to a customer failing to provide access to the meter.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, HubSpot, T4B</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b> Nil</p>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>
	<b>2021 RECOMMENDATION - NIL</b>		
164 Type [2]	Code Of Conduct, Clause 4.11(1) - If a customer requests the meter to be tested, and pays a retailer's reasonable charge (if any) for doing so, a retailer must request the distributor or metering agent to do so.		<p><b>Finding:</b> The Analyst confirmed that during the audit period, there were two meter investigations (i.e meter tests) requested, which Amanda Energy requested via Western Power.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>150, Web Portal</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted evidence of the meter tests were provided to the Auditor.</li> <li>The tests were conducted in a timely manner.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>
	<b>2021 RECOMMENDATION - NIL</b>		
165 Type [2]	Code Of Conduct, Clause 4.11(2) - If the meter is tested and found to be defective, the retailer's reasonable charge for testing the meter (if any) is to be refunded to the customer.		<p><b>Finding:</b> The 2 meter tests during the audit period were not found to be defective. Results of the meter tests were provided.</p> <p><b>Documents/Systems:</b></p>

				<ul style="list-style-type: none"> <li>150, Web Portal</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The Licensee did not charge customer for meter tests. The meters were not found to be defective.</li> <li>Communication with the customer was sighted and confirmed satisfaction with the outcome of the meter tests.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>				
166 Type [2]	Code Of Conduct, Clause 4.12(1) - If a retailer offers alternative tariffs and a customer applies to receive an alternate tariff and demonstrates to the retailer that they satisfy the conditions of eligibility, a retailer must change the customer to an alternate tariff within 10 business days of the customer satisfying those conditions.			<p><b>Finding:</b> The Licensee does not offer alternative tariffs. Compliance with this obligation could not be assessed.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>28, 206, 207, T4B, HubSpot</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Analyst confirmed that the NSFC references information on alternative tariffs available to be provided on request. However, it is understood that AE does offer alternative tariffs.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>				
167 Type [2]	Code Of Conduct, Clause 4.13 - If a customer's electricity use changes, and the customer is no longer eligible to continue to receive an existing more beneficial tariff, a retailer must give the customer written notice prior to changing the customer to an alternative tariff.			<p><b>Finding:</b> Refer to finding for Obligation 166.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>28, 206, 207, T4B, HubSpot</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>

				<b>Observations:</b> <ul style="list-style-type: none"> <li>Refer 166</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
168 Type [NR]	Code Of Conduct, Clause 4.14(1) - If a customer requests a retailer to issue a final bill at the customer's supply address, a retailer must use reasonable endeavours to arrange for that final bill in accordance with the customer's request.			<b>Finding:</b> The Analyst confirmed that during the audit period, Amanda Energy used reasonable endeavours to arrange for final bills in accordance with customer's requests.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144, T4B</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>Compliance with this requirement is detailed in the billing checklist 8 – Issuing a Final Bill</li> <li>There were no customer complaints raised during the audit period.</li> </ul>
	<b>2021 RECOMMENDATION - NIL</b>			
169 Type [2]	Code Of Conduct, Clause 4.14(2) - Subject to subclause 4.14(3), if a customer's account is in credit at the time of account closure, a retailer must, in accordance with the customer's instructions, transfer the amount of credit to another account that the customer has with the retailer or a bank account nominated by the customer, within 12 business days or other agreed time.			<b>Finding:</b> The Analyst confirmed that during the audit period, all final bills were handled in accordance with the billing checklist. The billing checklist referred to this obligation i.e the 12 business days for refund. The analyst also confirmed during the audit period there were no customers who had an account in credit at the time of closure.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>HubSpot, 144, T4B</li> </ul>



				<p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The billing checklist 8 – Issuing a final bill referred to this requirement. Although requirement identified it was not documented what processes the Licensee had implemented to ensure compliance with the 12 business day timeframe. It was noted AE system could facilitate if applied i.e. CRM logging calls, email automatic filing to customer file.</li> <li>It was noted the CRM has functionalities for scheduling etc. Use of the CRM in this manner was not confirmed.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
170 Type [2]	Code Of Conduct, Clause 4.14(3) - If a customer's account is in credit at the time of account closure and the customer owes a debt to a retailer, the retailer may use that credit to offset the debt owed to the retailer by giving the customer written notice. If any amount remains after the set off, the retailer must ask the customer for instructions to transfer the remaining amount in accordance with subclause 4.14(2).			<p><b>Finding:</b> The Analyst confirmed that during the audit period, all final bills were handled in accordance with the billing checklist. The billing checklist referred to this obligation. Specific application of the process was not evidenced. The analyst also confirmed during the audit period there were no customers who had an account in credit and who owed a debt at the time of closure.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>144, T4B</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Billing Checklist 12 - Adjustments – AE owes customer an adjusted amount, and customer is in Debt to AE</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
171 Type	Code Of Conduct, Clause 4.15 - retailer must review a customer's bill on request by the customer, subject to the customer paying:			<p><b>Finding:</b> The Analyst confirmed that during the audit period, Amanda Energy routinely reviewed bills upon request and did not request any form of payment for this service. The billing checklists outlined control processes for:</p>

[2]	<ul style="list-style-type: none"> <li>• that portion of the bill under review that the customer and a retailer agree is not in dispute; or</li> <li>• an amount equal to the average amount of the customer's bill over the previous 12 months (excluding the bill in dispute) and</li> <li>• any future bills that are properly due.</li> </ul>		<ul style="list-style-type: none"> <li>▪ Bill review;</li> <li>▪ Overcharging;</li> <li>▪ Undercharging;</li> <li>▪ Adjustments;</li> <li>▪ Bill smoothing;</li> <li>▪ Shortened billing cycles;</li> <li>▪ Issuing a final bill</li> </ul> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ HubSpot, T4B, 144</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ Sample bills reviewed and referenced in Appendix 2</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
172 Type [2]	<p>Code Of Conduct, Clause 4.16(1)(A) - If a retailer has reviewed a customer's bill and is satisfied that the bill is correct, the retailer may require the customer to pay the unpaid amount.</p> <p>The retailer must advise the customer that the customer may request for a meter test in accordance with the applicable law; and also the existence and operation of the retailer's internal complaints handling processes and details of any applicable external complaints handling processes.</p>		<p><b>Finding:</b> During the audit period Amanda Energy's billing process did not include a reference to the availability of meter testing following bill review. All other compliance requirements were met for the duration of the audit period.</p> <p>The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. It was noted that reference to Amanda Energy's complaint handling process was noted on customer bills sampled. The billing checklist was updated to reflect the requirement and was not evidenced for the full audit period.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 144, 28. 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>

				<b>Observations:</b> <ul style="list-style-type: none"> <li>Evidence of communication with the customer advising them that the customer may request the retailer to arrange a meter test in accordance with applicable law was not evidenced although the requirement was on the billing checklist. It is understood the Licensee amended the billing procedure to reflect this requirement following identifying the discrepancy during internal audit review.</li> <li>Sample bills reviewed and referenced in Appendix 2</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>B</b>	<b>2</b>	
	<b>11/2021 RECOMMENDATION</b> – The Licensee has amended the control procedure. The effectiveness of the licensee’s suggested initiative to commit to ensuring compliance memos and training will be implemented by Amanda Energy management team could be considered as part of an internal audit program,			
173 Type [2]	Code Of Conduct, Clause 4.16(1)(B) - If a retailer has reviewed a customer’s bill and is satisfied that the bill is incorrect, the retailer must adjust the bill in accordance with clauses 4.17 and 4.18.			<b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. The billing checklist contained procedures or overcharging and undercharging of customers,  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144, 28. 206, 207, 222, 223</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>In relation to undercharging the billing checklist detailed requirements of clause 4.17, with the exception of requirements for alternative tariffs and residential customers as not applicable to AE operations.</li> <li>In relation to overcharging the billing checklist detailed requirements of clause 4.18, with the exception of requirements for residential customers as not applicable to AE operations.</li> <li>Evidence of implementation of this process was verified on one occasion in referenced to a SUC.</li> </ul>
	<b>2021 RECOMMENDATION - NIL</b>			

174 Type [2]	Code Of Conduct, Clause 4.16(2) - A retailer must inform a customer of the outcome of the review of a bill as soon as practicable.		<b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>▪ 64, 144, 28. 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>▪ It was noted communication with a customer in relation to a bill query was reviewed during the site visit. Same day response to query was noted and resolution to query to the satisfaction of the customer was with less 25% of the time take for allowable 20 day timeframe.</li> </ul>	
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>		<b>COMPLIANCE RATING</b> <b>1</b>
	<b>2021 RECOMMENDATION - NIL</b>			
175 Type [2]	Code Of Conduct, Clause 4.16(3) - If a retailer has not informed a customer of the outcome of the review of a bill within 20 business days from the date of receipt of the request for review, the retailer must provide the customer with notification of the status of the review as soon as practicable.		<b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. As such no customers were informed of a bill review result in excess of the 20 business days from date of receipt of the request for the review.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>▪ 144, 28. 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>▪ Refer observations for Obligation ref 174.</li> </ul>	
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>		<b>COMPLIANCE RATING</b> <b>NR</b>
	<b>2021 RECOMMENDATION - NIL</b>			

176 Type [2]	Code Of Conduct, Clause 4.17(2) - If a retailer proposes to recover an amount undercharged as a result of an error, defect, or default for which the retailer or distributor is responsible (including where a meter has been found to be defective), a retailer must do so in the manner specified. <sup>9</sup> <sup>9</sup> Manner specified in subclause 4.17(2).		<b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. There were no instances noted where the Licensee was required to recover an amount undercharged.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144, 28. 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>In relation to undercharging the billing checklist detailed requirements of clause 4.17, with the exception of requirements for alternative tariffs and residential customers as not applicable to AE operations.</li> <li>No examples of SUC were identified.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	
<b>2021 RECOMMENDATION - NIL</b>			
177 Type [NR]	Code Of Conduct, Clause 4.18(2) - If a customer (including a customer who has vacated the supply address) has been overcharged as a result of an error, defect, or default for which a retailer or distributor is responsible (including where a meter has been found to be defective), the retailer must: <ul style="list-style-type: none"> <li>use its best endeavours to inform the customer within 10 business days of the retailer becoming aware of the error, defect, or default; and</li> <li>subject to subclauses 4.18(6) and 4.18(7), ask the customer for instructions for the credit or repayment of the amount.</li> </ul>		<b>Finding:</b> The Analyst confirmed that during the audit period, there were no instances where a customer who has vacated the supply address was 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),  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144, 28. 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>It was noted that control procedures required bill reviews to be handled handled in accordance with the billing checklist.</li> <li>No examples of SUC were identified.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	

	<b>2021 RECOMMENDATION - NIL</b>		
178 Type [2]	Code Of Conduct, Clause 4.18(3) - A retailer must pay the amount overcharged in accordance with the customer's instructions within 12 business days of receiving the instructions.		<p><b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. Compliance with the 12 business days timeframe was noted with the one occasion on which an overcharge was required to be provided.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>144, 28. 206, 207, 222, 223</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Refer observations for Obligation ref 173</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
	<b>2021 RECOMMENDATION - NIL</b>		
179 Type [NR]	Code Of Conduct, Clause 4.18(4) - If instructions regarding repayment of an overcharged bill are not received within 5 business days of a retailer making the request, a retailer must use reasonable endeavours to credit the amount overcharged to a customer's account.		<p><b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. Instructions were received within 5 business days as such compliance with this requiemted cannot be assessed</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>144, 28. 206, 207, 222, 223</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Refer observations for Obligation ref 173</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>NR</b>
	<b>2021 RECOMMENDATION - NIL</b>		

180 Type [NR]	Code Of Conduct, Clause 4.18(6) - There the amount overcharged is less than \$100, a retailer may proceed to deal with the matter as outlined in subclause 4.18(6).		<p><b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. The one instance of overcharge was less than \$100 and was dealt with in accordance with subclause 4.18(6)</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>144, 28. 206, 207, 222, 223</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>
	<b>2021 RECOMMENDATION - NIL</b>		
181 Type [NR]	Code Of Conduct, Clause 4.18(7) - A retailer may, by giving the customer written notice, use an amount overcharged to set off a debt owed to the retailer, provided that the customer is not a residential customer experiencing payment difficulties or financial hardship. If, after the set off, there remains an amount of credit, the retailer must deal with the amount of credit in accordance with subclauses 4.18(2) or 4.18(6), as applicable.		<p><b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. No examples of overcharge used to set off debt were identified.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>144, 28. 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b> <b>2</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>
	<b>2021 RECOMMENDATION - NIL</b>		
182	Code Of Conduct, Clause 4.19(1) - If a retailer proposes to recover an amount of an adjustment which does not arise due to		<p><b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. All requirements of subclause were noted to be compliant.</p>

Type [2]	any act or omission of a customer, the retailer must comply with the requirements specified in subclause 4.19(1).		<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144, 28. 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
183 Type [NR]	Code Of Conduct, Clause 4.19(2) - If the meter is read under either clause 4.6 or clause 4.3(2)(d), and the amount of the adjustment is an amount owing to the customer, the retailer must: <ul style="list-style-type: none"> <li>• use its best endeavours to inform the customer within 10 business days; and</li> <li>• subject to subclauses 4.19(5) and 4.19(7), ask the customer for instructions about the repayment of the amount.</li> </ul>		<b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. Meter read examples did result in adjustments being required.
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>
		<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144, 28. 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst	<b>Observations:</b> <ul style="list-style-type: none"> <li>It was noted the meter reads in audit period did not result in an amount owing to the customer. (Original bills were provided as evidence).</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>			
184 Type [2]	Code Of Conduct, Clause 4.19(3) - If a retailer receives instructions under subclause 4.19(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.		<b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. As no payments required, there was no requirement for compliance with 12 business days.



				<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144, 28. 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Refer observations for Obligation refer 182</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
185 Type [NR]	Code Of Conduct, Clause 4.19(4) - If a retailer does not receive instructions under subclause 4.19(2), within 5 business days of making the request, the retailer must use reasonable endeavours to credit the amount of the adjustment to the customer's account.			<b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. As no payments required, there was no requirement for compliance with 5 business days.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144, 28. 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>refer 182</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
186 Type [NR]	Code Of Conduct, Clause 4.19(7) - A retailer may, after notifying the customer in writing, use an amount of an adjustment to set off that customer's debt owed to the retailer, provided that the customer is not a residential customer in payment difficulties or financial hardship. If, after the set off, there remains an amount of credit, the retailer must deal with that amount in accordance with			<b>Finding:</b> The Analyst confirmed that during the audit period, bill reviews were handled in accordance with the billing checklist. As no payments required, there was no requirement for compliance.

	subclause 4.19(2) or, if the amount is less than \$100, subclause 4.19(5).			<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>144, 28. 206, 207</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>refer 182</li> </ul>
	<b>2</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>				
<b>PAYMENT</b>				
187 Type [2]	Code Of Conduct, Clause 5.1 - The due date on a bill must be at least 12 business days from the dispatch date of that bill unless otherwise agreed with a customer.			<b>Finding:</b> For the duration of the audit period Amanda Energy confirmed, that the ESA-SUC and NSFCs and billing software specified bills for small use customers had 16 Day Payment Terms, which allow for 12 Business Days. Samples were provided for review.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>T4B, 69, 70, 71, 90, 145-149</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
188 Type [2]	Code Of Conduct, Clause 5.2 - Unless otherwise agreed with a customer, a retailer must offer the customer at least the payment methods prescribed in clause 5.2.			<b>Finding:</b> The Code of Conduct clause 5.2 provides for the option for Amanda Energy to contractually agree to payment methods. The Licensee's NSFCs required that "the bill will specify a range of payment options, including payment in person and by mail". A review of the bills confirmed the requirement.

				<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>T4B, 28, 69, 70, 71, 145-149, 206, 207</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
189 Type [2]	Code Of Conduct, Clause 5.3 - Prior to commencing a direct debit facility, a retailer must obtain a customer's verifiable consent and agree with the customer the date of commencement of the facility and the frequency of the direct debits.			<b>Finding:</b> For the duration of the audit period on the instances where Amanda Energy had established a direct debit facility with the customer it was noted that: <ol style="list-style-type: none"> <li>the customer's verifiable consent was obtained;</li> <li>agreements with the customer for the date of commencement of the facility were made; and</li> <li>the frequency of the direct debits was determined.</li> </ol>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>T4B, 91, 154, 210, 211</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Billing system query indicated for the duration of the audit period there were 30 customers on direct debit agreements.</li> <li>Sample selection and email communications were reviewed.</li> <li>It was noted the completed direct debit form satisfied (a); the agreements with the customer for the date of commencement were evidenced through email communication and met requirement of (b); and the frequency of the direct debits was as per the terms of the NSFC as per (c)</li> </ul>
	<b>4</b>	<b>NP</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				

190 Type [2]	Code Of Conduct, Clause 5.4 - Upon request, a retailer must accept payment in advance from a customer. This will not require a retailer to credit any interest to the amounts paid in advance. Subject to clause 6.9, and unless otherwise agreed with a customer, the minimum amount for an advance payment that a retailer will accept is \$20.		<p><b>Finding:</b> The Analyst confirmed the during the audit period Amanda Energy accepted requests for payments in advance per the Billing Checklist.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 144</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul>
	<b>PRIORITY</b> 4	<b>CONTROLS RATING</b> NP	
<b>2021 RECOMMENDATION - NIL</b>			
197 Type [2]	Code Of Conduct, Clause 5.7(1) - A retailer must not require a customer, who has vacated a supply address, to pay for electricity consumed at the customer's supply address in the circumstances specified in subclause 5.7(1).		<p><b>Finding:</b> The Analyst confirmed that in the instances where a customer vacated the supply address during the audit period, the billing checklist specified the requirements to ensure the customer did not pay for supply after the provision of notice.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 144</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ The Licensee confirmed that no customers were evicted from their supply address during the audit period.</li> </ul>
	<b>PRIORITY</b> 4	<b>CONTROLS RATING</b> NP	
<b>2021 RECOMMENDATION - NIL</b>			

198 Type [2]	Code Of Conduct, Clause 5.7(2) - If a customer reasonably demonstrates to a retailer that the customer was evicted or otherwise required to vacate a supply address, a retailer must not require the customer to pay for electricity consumed at that supply address from the date the customer gave the notice to the retailer.		<p><b>Finding:</b> The Analyst confirmed that there were no customers who vacated a supply address to eviction or were otherwise required to vacate during the audit period.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ The billing checklist did not directly contain a checklist for eviction or vacation of a supply address.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	
<b>2021 RECOMMENDATION - NIL</b>			
199 Type [2]	Code Of Conduct, Clause 5.7(4) - Notwithstanding subclauses 5.7(1) and (2), a retailer must not require a previous customer to pay for electricity consumed at the supply address in the circumstances specified in subclause 5.7(4).		<p><b>Finding:</b> The Analyst confirmed that during the audit period there were no instances where previous customers did not pay for electricity consumed at the supply address in the circumstances specified.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	
<b>2021 RECOMMENDATION - NIL</b>			

201 Type [2]	Code Of Conduct, Clause 5.8(2) - A retailer must not recover, or attempt to recover, a debt from a person relating to a supply address other than the customer who the retailer has, or had, entered into a contract for the supply of electricity to that supply address.		<b>Finding:</b> The Analyst confirmed that during the audit period, there were no occurrences where anyone, but the customer as the contract holder of the supply address, has paid for debts.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>		<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>				
201A Type [NR]	Code Of Conduct, Clause 5.8(3) - A retailer may transfer one customer's debt to another customer if requested by the customer owing the debt, providing the retailer obtains the other customer's verifiable consent to the transfer.		<b>Finding:</b> The Analyst confirmed that during the audit period, there were no requests to transfer debt to another customer.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>		<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>				
<b>PAYMENT DIFFICULTIES &amp; FINANCIAL HARDSHIP</b>				

OBLIGATIONS 202-227 NOT APPLICABLE TO ERL20 - Licensee does not have residential customers			
228 Type [2]	Code of Conduct, Clause 6.11 - A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties.		<p><b>Finding:</b> The Analyst confirmed that during the audit period, Amanda Energy considered all reasonable requests for alternative payment arrangements, including extended payment terms, direct debit arrangements, and in some cases, offsetting a debt owed with a credit to Amanda Energy for a service or goods that the customer can provide.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <p>Evidence was noted in respect to a customer encountering difficulties with the payment of bills during COVID, the Licensee and customer agreed to offset the debt to the same value for exchange of the commodity the customer produced.</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>2</b>	<b>A</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
DISCONNECTION & INTERRUPTION			
229 Type [2]	Code Of Conduct, Clause 7.1(1) - Prior to arranging for a disconnection of a customer's supply address for failure to pay a bill, a retailer must give the customer a reminder notice, which contains the information specified in subclause 7.1(1)(a), not less than 15 business days from the dispatch date of the bill. The retailer must use its best endeavours to contact the customer to advise of the proposed disconnection and give the customer a disconnection warning, in the manner and timeframes specified in subclause 7.1(1)(c).		<p><b>Finding:</b> The Analyst confirmed that during the audit period, Amanda Energy did not comply with all limitations when arranging for disconnection due to failure to pay a bill. It was noted that 3 out of the 4 of the arranged disconnections were non-compliant with respect to providing both reminder notices and disconnection warnings in the manner and specified timeframes i.e. reminder and disconnection warnings were sent earlier than 15 and 20 days from date of issue, respectively.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>153, 155, 158-162, XERO</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>

			<p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Sample communications, invoices and templates were provided for review.</li> <li>It is not clear if the billing system can accommodate public holidays i.e. specify business days</li> <li>None of the four arranged disconnections for failure to pay a bill received a service standard payment. It was noted on all occasions that the customer paid prior to disconnection.</li> <li>It was noted during the audit period a service standard payment was made in relation to wrongful disconnection not failure to pay a bill.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>2</b>	<b>B</b>	<b>2</b>
	<p><b>12/2021 RECOMMENDATION</b> - Although outside the scope of the audit period, the Licensee has implemented compliant automated billing timeframes (i.e. parameters defined in XERO) and amended the control procedure to reflect the requirement for written management approval prior to initiating formal disconnection proceedings after the first disconnection notice was sent (i.e. As defined in XERO in accordance with 7.1.1 a-c) and the specific timeframes under which a disconnection may be lodged with Western Power (i.e. as defined in accordance with 7.2.1.a. An internal control process that is not reliant on an individual person could be considered. Resolution of process could include a detailed control procedure formally documenting management processes and compliance requirements, a disconnection form/checklist to formally document the decision, employee training, incorporation of compliance based requirements into job descriptions, and clear delegation of authority in the event the responsible person is not available. A review of the Licensee’s activities, conducting a risk assessment and developing a risk management strategy for the mitigation of compliance based risks could be considered. Further consideration of the effectiveness of the automated dates parameters established in XERO is recommended to ensure Public holidays do not impact compliance moving forward.</p>		
230 Type [2]	Code Of Conduct, Clause 7.2(1) - A retailer must not arrange for a disconnection of a customer’s supply address for failure to pay a bill in the circumstances specified in subclause 7.2(1).		<p><b>Finding:</b> The Analyst confirmed and records reflected that during the audit period, Amanda Energy did not comply with all limitations when arranging for disconnection due to failure to pay a bill. It was noted that on one occasion 7.2(1)(a) was breached as the Licensee arranged for the disconnection of a customer’s supply address for failure to pay a bill within 1 business day after the expiry of the period referred to in the disconnection warning.</p> <p>The Licensee confirmed that during the audit period they had a documented control procedure in relation to disconnections. However, an assessment of the procedure as it applied to entire audit period was not possible as no document change or control applied to the document.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>XERO, 155 (V0), 153 (V1), 224 – 228, 229-235, 236</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>



				<p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The Licensee has revised the control procedure to reflect the requirement for written management approval after first disconnection notice was sent at least 20 days since date of dispatch of invoice. It was noted that the revision of the control procedure (refer 155, 153) was outside the scope of the audit.</li> <li>Business days in Licensee system were exact and confirmation that public holidays are accounted for automatically was not clear.</li> <li>It was noted that the control procedure required management approval. Not clear if XERO also did not escalate the disconnection warnings.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>2</b>	<b>B</b>	<b>2</b>	
<b>13/2021 RECOMMENDATION – As for recommendation 12/2021</b>				
232 Type [2]	Code Of Conduct, Clause 7.4(1) - Unless the conditions specified in subclause 7.4(1) are satisfied, a retailer must not arrange for the disconnection of a customer's supply address for denying access to the meter.			<p><b>Finding:</b> The Analyst confirmed and evidence was sighted that during the audit period, Amanda Energy did not arrange disconnection a customer's supply address for denying access to the meter.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>153, 155, 162, 224 – 228, 229-235</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>All disconnection invoices were reviewed and reminder notices. Disconnection was not in relation to the customer for denying access to the meter.</li> <li>It is understood there were control procedures developed in relation to disconnection during the audit period.</li> <li>The current version of the control procedure requires written management approval. It was not clear at which level of management this was required i.e. General Manager or Director level.</li> <li>Specific reference to this obligation is not documented within the control procedure.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	

	2	A	1	
<b>2021 RECOMMENDATION - NIL</b>				
234 Type [1]	Code Of Conduct, Clause 7.6 - Subject to subclause 7.6(3), a retailer or distributor must comply with the limitations specified in subclauses 7.6(1)-(2) when arranging for disconnection or disconnecting a customer’s supply address.		<p><b>Finding:</b> In respect to 7.6(3) the customer did not request disconnection and the disconnection was not in carried out for emergency reasons.</p> <p>The Analyst confirmed for the duration of the audit period Amanda Energy complied with the general limitations on disconnections specified as reported in Amanda Energy’s 2020/2021 Electricity Retail Licence Performance Reporting Datasheets.</p> <p>However, as Amanda Energy had not recorded the wrongful disconnection as a complaint the assessment was incorrect. Refer 299 where a non-compliance has been raised in regards to the Licensee failing to differentiate between a query and a complaint made by the current tenant about the disconnection of supply. The Auditor considers as required by the Customer Complaint Guidelines – October 2016 the request for reconnection by the tenant should have been considered as a complaint by the Licensee due to the following considerations:</p> <ul style="list-style-type: none"> <li>▪ Compliance with the Customer Complaint Guidelines is mandatory for electricity retail licensees who supply small use customers;</li> <li>▪ the customer had requested to not have supply disconnected;</li> <li>▪ the customer (Property Management and new Tenant) contacted the service provider with an actionable request;</li> <li>▪ the guideline follows the SCORRRR Guidelines which provided “a consistent approach for identifying customer contacts as either a ‘complaint’ or ‘enquiry and other communication.’”. (Note: Together these terms are equivalent to the term “query” used in the ERA Customer Complaint Guidelines)</li> <li>▪ as a response or resolution was explicitly or implicitly expected or legally required;</li> <li>▪ the licensee internally acknowledged the wrongful disconnection and made a service standard payment for compensation of the one day in lost supply</li> </ul> <p>As such non-compliance with 7.6(1)(a) as a complaint (as defined by the ERA Customer Complaint Guidelines - 2016) had been made to the retailer directly related to the reason for the proposed disconnection.</p>	

		<p>For the purposes of clarity of the non-compliance, it was noted the term complaint was noted as the customer had requested a contract for supply the day before disconnection. Further, the Customer Complaint Guidelines – October 2016 specify the presence of the following elements was likely to indicate that the customer is making a complaint:</p> <ul style="list-style-type: none"> <li>▪ An expression of dissatisfaction</li> <li>▪ A response or resolution is explicitly expected</li> <li>▪ A response or resolution is implicitly expected</li> </ul> <p>Communications reveal all the above were applicable, specifically they stated they had not received bills to pay and we not aware of the requirements. The Guidelines further clarify that often the matter that the customer was complaining about is a result of some action undertaken by the relevant licensee, or some action that could or should have been undertaken by the relevant licensee. (i.e. 13/7/21 the customer requested a supply contract and was advised this was possible but was disconnected 14/7/21).</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Wrongful Disconnection Timeline: 229 – 235, HubSpot</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ Disconnection Timeline - The Licensee has provided the timeline of communication with regards to the wrongful disconnection. It was noted the contracted tenant moved out October 2020, the Property Manager requested power supply remain and was advised of requirement of a SFC, 5 attempts by the Licensee were made to the Property Manager to sign the NSFC which remained unsigned at the time of disconnection. New tenants moved in December 2020, however, the Property Manager had not advised Amanda Energy (from the email communication reviewed it was not clear if the Property Manager had communicated the contract requirement to the tenants and as such assumed it was in hand). Internal communication regarding leaving the premise connected as requested via various phone calls with the Property Manager was noted at management level in April 2021 as usage low. The Analyst confirmed the new tenant requested a NSFC contract one day prior to the wrongful</li> </ul>
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			<p>disconnection (via phone call record recorded on HubSpot), however, an employee who was not aware of the arrangements proceeded with the disconnection in the manner deemed appropriate with the knowledge and operational controls established at the time in mid-July 2021. The tenant signed an ESA and NSFC and reconnection occurred the next day. It was noted Amanda Energy made a service standard payment to customer on 31/8/21 for compensation of the one day loss of supply.</p> <ul style="list-style-type: none"> <li>The disconnection, reconnection and service standard payment were not recorded in Amanda Energy's 2020/2021 Electricity Retail Licence Performance Reporting Datasheets as occurred after 30 June 2021.</li> </ul>
	<b>PRIORITY</b> <b>2</b>	<b>CONTROLS RATING</b> <b>B</b>	<b>COMPLIANCE RATING</b> <b>2</b>
	<p><b>14/2021 RECOMMENDATION</b> – The non-compliance is in relation to the Licensee failing to differentiate between a query and a complaint. A review of the Complaints Handling process is required to ensure compliance with the Customer Complaint Guidelines – October 2016 and all elements of the Code of Conduct. Training could also be considered to assist customer service staff distinguish between a 'complaint' and 'enquiry and other communication (i.e query). Aligning the Complaints Handling process and the Disconnection Procedure recommended for obligation 230 would be of benefit in ensuring consistency and compliance between the processes.</p>		
235 Type [1]	Code Of Conduct, Clause 7.7(1) - If a customer provides a retailer with confirmation from an appropriately qualified medical practitioner that a person residing at the customer's supply address requires life support equipment, the retailer must comply with subclause 7.7(1).	<p><b>Finding:</b> The General Manager confirmed that during the audit period there were no small use customers on life support.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>14, 57,58, 216</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>	
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>
	<p><b>2021 RECOMMENDATION - NIL</b></p>		
236 Type	Code Of Conduct, Clause 7.7(2) - A retailer must undertake the actions specified in subclauses 7.7(2)(e)-(g), if a customer		

[1/2]	registered with a retailer under subclause 7.7(1) notifies the retailer: <ul style="list-style-type: none"> <li>• that the person requiring life support equipment is changing supply address;</li> <li>• that the customer, but not the person requiring life support equipment, is changing supply address;</li> <li>• of a change in contact details; or</li> <li>• that the address no longer requires registration as life support equipment address.</li> </ul>	<p><b>Finding:</b> The General Manager confirmed that during the audit period, the customers requiring registration as life support equipment at the supply address were large use customers and not small use customers.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 14, 57, 58, 58, 216</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ Details were maintained in a life support register which was cross checked with contract details. They were noted to be LUCs.</li> </ul>	
<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
<b>2</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>			
240 Type [2]	Code Of Conduct, Clause 7.7(6) - A retailer must contact the customer to ascertain whether life support equipment is required or to request re-certification in the timeframe, manner and circumstances specified in subclause 7.7(6).	<p><b>Finding:</b> The General Manager confirmed that during the audit period, the customers requiring registration as life support equipment at the supply address were large use customers and not small use customers.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 14, 57,58, 216</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ Details were maintained in a life support register which was cross checked with contract details. They were noted to be LUCs.</li> </ul>	
<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
<b>2</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>			

241 Type [2]	Code Of Conduct, Clause 7.7(7) - retailer or a distributor must remove the customers' details from the life support equipment register in the circumstances and timeframes specified in subclause 7.7(7).		<b>Finding:</b> The General Manager confirmed that during the audit period, the customers requiring registration as life support equipment at the supply address were large use customers and not small use customers.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>14, 57,58, 216</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Details were maintained in a life support register which was cross checked with contract details. They were noted to be LUCs.</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>2</b>	<b>NP</b>		<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>				
<b>RECONNECTION</b>				
242 Type [2]	Code Of Conduct, Clause 8.1(1) - A retailer must arrange to reconnect a customer's supply address if the customer remedies their breach, makes a request for reconnection and pays the retailer's reasonable charges (if any) for reconnection, or accepts an offer of an instalment plan for the retailer's reasonable charges.		<b>Finding:</b> The Analyst confirmed that during the audit period none of Amanda Energy's reconnections related to the supply addresses being disconnected for the specified reasons and all reconnections were all move-ins.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>60, 217</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>It was noted that the Licensee has developed a control procedure for SUC Reconnection. This was outside the audit period. The control process for this requirement during the audit period was not evidence.</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>		<b>1</b>

<b>2021 RECOMMENDATION - NIL</b>			
243 Type [2]	Code Of Conduct, Clause 8.1(2) - A retailer must forward the request for reconnection to the relevant distributor within the timeframes specified in subclause 8.1(2).		<p><b>Finding:</b> A review of re-energisation requests confirmed all requests were submitted the same day.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 59, 61, 237</li> <li>▪</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ It was noted the control procedure developed outside the audit period</li> <li>▪ It is not clear if the Licensee system can record the specifics to ensure compliance can be assessed i.e. same day if before 3pm or no later than 3pm the next business day. The use of HubSpot or emails for this purpose was not reviewed as compliant with same day.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
<b>PRE-PAYMENT METERS</b>			
245-271 NOT APPLICABLE TO ERL20 – no pre-payment meters are used. All obligations applicable to Retail Licences from 245-271 are excluded from the audit scope.			
<b>INFORMATION &amp; COMMUNICATION</b>			
272** Type [2]	Code Of Conduct, Clause 10.1(1) - A retailer must give notice of any variations in its tariffs, fees and charges, to each of its customers affected by the variation no later than the next bill in the customer's billing cycle.		<p><b>Finding:</b> The Analyst confirmed that customers were advised of any tariff variations no later than the next bill per procedure and samples provided. Third party services are sought in verifying tariff increases are calculated as required.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 62, 63, 76-84, 136, T4B, 92-104</li> </ul>

				<p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted that the documented control procedure was developed outside the scope of the audit.</li> <li>Verification of implementation of the PAIP was evidenced from a review of a T4B generated report for all CPI SUC.</li> <li>Sample emails confirmed implementation of the process.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
273 Type [2]	Code Of Conduct, Clause 10.1(2) - On request and at no charge, a retailer must give or make available to a customer reasonable information on its tariffs, fees and charges, including any alternative tariffs that may be available to that customer.			<p><b>Finding:</b> During the audit period the Analyst confirmed, Amanda Energy received requests to provide information on its tariffs, fees and charges. It was confirmed by Amanda Energy that they did not charge for the requests and they did not offer alternative tariffs. This was noted to be consistent with the NSFC.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>29, 62, 64, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted the Licensee's Control Procedure required that additional network charges were flagged, reviewed and discussed with the customer prior to invoicing.</li> <li>The Analyst confirmed that during the audit period there were no network charges passed onto small use customers although the NSFC provided for the potential charge.</li> <li>The ESA-SUC and NSFC detailed tariffs and referenced the obligation for the Licensee to make the information available at no charge. The requirement for 8 business days performance criteria associated with request was also noted</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			



274 Type [2]	Code Of Conduct, Clause 10.1(3) - retailer must give or make available to a customer the information requested on tariffs, fees and charges within 8 business days of the date of receipt and, if requested, provide the information in writing.		<p><b>Finding:</b> During the audit period the Analyst confirmed, Amanda Energy provided information in writing upon request. Compliance with the 8 business was noted. The Licensee's general policy was communicate this information via email.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>29, 62, 64, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted customer query was responded to as requested within 2 business days. The Licensee has received no customer complaints.</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>		<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>		<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>				
280** Type [2]	Code Of Conduct, Clause 10.3A - At least once a year, a retailer must provide a customer with written details of the retailer's and distributor's obligations to make payments to the customer under Part 14 of this Code and under any other legislation in Western Australia, including the amount of the payment and the eligibility criteria for the payment.		<p><b>Finding:</b> For the duration of the audit period, the Licensee did not provide customers at least once a year written details of their obligations to make payments to the customer under Part 14 of Code of Conduct nor did they include the amount of the payment and the eligibility criteria for the payment. Amanda Energy reported non-compliance with this obligation in the 2021 Compliance Report submitted on 31/0/21. The non-compliance was discovered during an internal compliance self-assessment for the 20/21 period and was reported to the ERA as required. The issue was rectified (note sample communicated sighted on 8/9/2021). As such, the Licensee has met the obligation for the 21/22 period.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>65, 66, 67,86</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>	

				<p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>This requirement has now been scheduled to be added to customers' bills annually.</li> <li>Sample bills sighted confirmed implementation</li> <li>The internal compliance was not documented, except for non-compliant obligations.</li> <li>It was not clear if this was an ongoing intention to conduct a compliance audit prior to the submission of the Annual Compliance Report.</li> <li>A document procedure was not developed as scheduled in billing system.</li> <li>It was noted the ESA SUC NSFC did not specifically reference the annual communication related to service standard payments.</li> <li>The Licensee sent the notice to all applicable customers in August 2021 invoicing</li> <li>It was noted the Licensee made a service standard payment to a customer on 31/08/2021.</li> <li>It was noted that the Recipient Created Invoice issued for the refund did not refer to the NMI for which the refund was related (Ref 86)</li> <li>Scheduled for August and compliance report due 31 August Annually.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>3</b>	<b>B</b>	<b>2</b>	
<p><b>15/2021 RECOMMENDATION</b> – The non-compliance was discovered during the internal compliance self-assessment for the 20/21 period and was reported to the ERA as required. The issue was rectified and has been scheduled in the billing system for every August Period (T4B) (note sample communicated sighted on 8/9/2021). As such, the Licensee has met the obligation for the 21/22 period. No further recommendations are made for this obligation other than incorporation of the compliance requirement in the internal audit program.</p>				
281 Type [2]	Code Of Conduct, Clause 10.4 - On request and at no charge, a retailer must give, or make available to, a customer general information on cost effective and efficient ways to utilise electricity; and the typical running costs of major domestic appliances.			<p><b>Finding:</b> During the audit period the Analyst confirmed, Amanda Energy did not receive any requests from customers related to general information on cost effective and efficient ways to utilise electricity; and the typical running costs of major domestic appliances.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The Licensee does not have specific procedures established to record occurrences. However, it is noted the CRM has capability to record emails and log call information.</li> </ul>

	4	NP	NR	
	<b>2021 RECOMMENDATION - NIL</b>			
282 Type [2]	Code Of Conduct, Clause 10.5 - If asked by a customer for information relating to the distribution of electricity, a retailer must give the information to the customer or refer the customer to the relevant distributor for a response.		<p><b>Finding:</b> During the audit period the Analyst confirmed, Amanda Energy did not receive any requests from customers related to the distribution of electricity. As such, the Licensee did not refer the customer to the relevant distributor for a response.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The Licensee does not have specific procedures established to record occurrences. However, it is noted the CRM had capability to record outgoing emails against client and log call information.</li> </ul>	
	<b>PRIORITY</b> 4	<b>CONTROLS RATING</b> NP	<b>COMPLIANCE RATING</b> NR	
	<b>2021 RECOMMENDATION - NIL</b>			
290 Type [NR]	Code Of Conduct, Clause 10.9 - To the extent practicable, a retailer and distributor must ensure that any written information that must be given to a customer by the retailer or distributor or its electricity marketing agent under the Code of Conduct is expressed in clear, simple, concise language and in a format that is easy to understand.		<p><b>Finding:</b> A sampled review of the documentation provided by the Licensee during the audit period confirmed, Amanda Energy's processes provided for written information to be expressed in clear, simple, concise language and in a format that was easy to understand.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>29. 206. 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	

	<b>4</b>	<b>NP</b>	<b>1</b>	<ul style="list-style-type: none"> <li>Examples of documentation reviewed included ESAs, NSFCs, bills, notices, emails, responses to queries, communication of tariff increases, website information etc. Specific document references are detailed for each obligation and referenced in Appendix 2.</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
291 Type [2]	Code Of Conduct, Clause 10.10(1) - On request, a retailer and a distributor must inform a customer how to obtain a copy of the Code of Conduct.			<p><b>Finding:</b> During the audit period the Analyst confirmed, Amanda Energy did not receive any requests on how to obtain a copy of the Code of Conduct.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Amanda Energy Website, 29. 142, 206. 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was noted that reference to this obligation is contain in the ESAs and NFSCs. Welcome Packs, and is linked via Amanda Energy website (<a href="https://amandaenergy.com.au/code-of-conduct/">https://amandaenergy.com.au/code-of-conduct/</a>)</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>				
292** Type [2]	Code Of Conduct, Clause 10.10(2) - A retailer and distributor must make electronic copies of the Code of Conduct available on their websites, at no charge.			<p><b>Finding:</b> A review of Amanda Energy website verified the Code of Conduct was available on their websites, at no charge.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Amanda Energy Website</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li><a href="https://amandaenergy.com.au/code-of-conduct/">https://amandaenergy.com.au/code-of-conduct/</a></li> <li>The Code of Conduct linked toward the bottom of website.</li> </ul>

				<ul style="list-style-type: none"> <li>This was a corrective action from the previous audit and although it was noted to be on the website it was in the footer and not easy to locate as there is no search function on the website.</li> <li>For ease of location of an Amanda Energy website user, consideration could be given to including the requirement in a regulatory information section on the website, as per obligation 133. Datasheets could also be located in this area.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>3</b>	<b>B</b>	<b>1</b>	
	<b>RECOMMENDATION – NIL</b>			
297 Type [2]	Code Of Conduct, Clause 10.12(2) - On request, a retailer must advise a customer of the availability of different types of meters or refer the customer to the relevant distributor for a response.			<p><b>Finding:</b> During the audit period the Analyst confirmed, Amanda Energy did not receive any requests from customers related to the availability of different types of meters or refer the customer to the relevant distributor for a response.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The Licensee does not have specific procedures established to record occurrences. However, it is noted the CRM had capability to record outgoing emails against client and log call information.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
<b>COMPLAINTS &amp; DISPUTE RESOLUTION</b>				
298 Type	Code Of Conduct, Clause 12.1(1) - A retailer and distributor must develop, maintain and implement an internal process for handling complaints and resolving disputes.			

[2]				<p><b>Finding:</b> During the audit period, Amanda Energy developed, maintained and implemented their Complaints Handling procedure as evidenced by the response to a wrongful disconnection.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 2, 3 5, 9, 10, 10.3, 10.5, 29, 142, 206, 207</li> <li>▪ Wrongful Disconnection Timeline: 229 – 235, HubSpot</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ Evidenced noted during sight visit and document review of processes to handle complaints.</li> <li>▪ The Complaints Handling Procedure was noted a being revision 2, however, lack of document control and version history information limited ability to establish what changes were made during the audit period.</li> <li>▪ Emails in relation to customer queries indicated clear, prompt resolution to the satisfaction of the customer.</li> </ul>
	<p><b>PRIORITY</b></p> <p style="text-align: center;"><b>4</b></p>	<p><b>CONTROLS RATING</b></p> <p style="text-align: center;"><b>NP</b></p>	<p><b>COMPLIANCE RATING</b></p> <p style="text-align: center;"><b>1</b></p>	
<p><b>2021 RECOMMENDATION - NIL</b></p>				
<p>299 Type [2]</p>	<p>Code Of Conduct, Clause 12.1(2) - The complaints handling process under subclause 12.1(1) must comply with the requirements specified in subclauses 12.1(2)(a), (b) and (c) and be made available at no cost.</p>			<p><b>Finding:</b> Amanda Energy’s internal process for handling complaints and resolving disputes did not comply with AS ISO 10002-2014, specifically, the definition of a complaint as detailed in the S3.2 Distinguishing ‘complaints’ from ‘queries’ of the Customer Complaint Guidelines – October 2016 approved by the ERA (Refer 302). Additionally, it was noted the Complaint Handling procedure did not specifically detail how Amanda Energy would handle complaints about the retailer, electricity marketing agents or marketing.</p> <p>Although the customer did not complain directly to the Licensee, the ERA’s Customer Complaint Guidelines – October 2016 stipulates “A key component of the definition of a complaint is that a response or resolution is explicitly or implicitly expected.” In respect to the execution of the service standard payment a response was implicitly expected or legally required (refer obligation 234 and</p>

		<p>definition of complaint AS/NZS 10002-2014) and as such the event should have been registered as a complaint.</p> <p>AS ISO 10002-2014 defines a complaint as: An expression of dissatisfaction made to or about an organisation, related to its products, services, staff or the handling of a complaint, where a response or resolution is explicitly or implicitly expected or legally required.</p> <p>A review of the Disconnection Procedure did not demonstrate a trigger to check whether disconnections required a response or resolution to be explicitly or implicitly expected or legally required.</p> <p>A review of Amanda Energy's complaint processes and procedures confirmed the Licensee has developed a complaints handling process that:</p> <ul style="list-style-type: none"><li>▪ included information on how to lodge a complaint;</li><li>▪ detailed how Amanda Energy would handle the complaint;</li><li>▪ specified that acknowledgement of a complaint, would be provided with a complaint identification number for future contact;</li><li>▪ ensured reasons for the outcome conveyed, in writing if requested</li><li>▪ detailed response times as obligated;</li><li>▪ is available to Amanda Energy customers at no cost</li></ul> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"><li>▪ 2, 3 5, 9, 10, 10.3, 10.5, 29, 142, 206, 207</li><li>▪ Wrongful Disconnection Timeline: 229 – 235, HubSpot</li></ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p>
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				<ul style="list-style-type: none"> <li>The complaints handling procedure is not subject to document control other than document number and has no date reference. The General Manager confirmed it has been in place since supply to SUC approved.</li> <li>It is noted the complaint handling procedure acknowledged the receipt of complaints could be from a wide variety of issues with differing importance, time constraints and relevant departments.</li> <li>It was not determined if the Licensee had access to a copy of AS ISO 10002-2014;</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>B</b>	<b>2</b>	
	<b>16/2021 RECOMMENDATION – As for obligation 234.</b>			
300 Type [2]	Code Of Conduct, Clause 12.1(3) - A retailer or a distributor must advise the customer in accordance with subclause 12.1(3).			<p><b>Finding:</b> A review of Amanda Energy's complaint processes and procedures confirmed the customer's right to escalate the complaint to a senior officer for review or to the Energy and Water Ombudsman in accordance with complaints procedure was specified. The Licensee's bills referenced the Energy and Water Ombudsman contact details.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>2, 3 5, 9, 10, 10.3, 10.5, 29, 142, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Sample bills reviewed confirmed free call number of Energy and Water Ombudsman as detailed on their website (<a href="https://energyandwater.ombudsman.wa.gov.au/complaints/how-to-make-a-complaint">https://energyandwater.ombudsman.wa.gov.au/complaints/how-to-make-a-complaint</a>)</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
301	Code Of Conduct, Clause 12.1(4) - On receipt of a written complaint by a customer, a retailer or distributor must			



Type [2]	acknowledge the complaint within 10 business days and respond to the complaint within 20 business days.		<p><b>Finding:</b> the Licensee did not receive a written complaint by a customer during the audit period. It was noted the Complaints Handling procedure dispute resolution criteria aligned with the requirements i.e 10 days to acknowledge complaint and 20 days to respond</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>2, 3 5, 9, 10, 10.3, 10.5, 29, 142, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>It was note that in relation to the wrongful disconnection resolution was achieved within 1 day.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	
<b>2021 RECOMMENDATION - NIL</b>			
302 Type [2]	Code Of Conduct, Clause 12.2 - retailer must comply with any guideline developed by the ERA to distinguish customer queries from complaints.		<p><b>Finding:</b> The Licensee has not complied with the Customer Complaint Guidelines – October 2016 approved by the ERA. The obligation to comply with the guideline particularly in reference to the requirement for the Licensee to differentiate customer queries from complaints was not evidenced Specifically in relation to the wrongful disconnection, payment of service standard payment and distinguishing between a query and a complaint as defined by AS ISO 10002-2014. (Refer 234)</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>2, 3 5, 9, 10, 10.3, 10.5, 29, 142, 206, 207</li> <li>Wrongful Disconnection Timeline: 229 – 235, HubSpot</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Customer Complaint Guidelines – October 2016 not referenced in the Complaint Handling Procedure</li> <li>Noted that the previous report stated the complaints process was approved by the ERA. It is understood this was in reference to the ERA has reviewing AE's Complaints Handling Process during their Gas Trading Licence Application and subsequent approval of the application along with all that documentation provided (including the complaints handling process).</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>B</b>	

17/2021 RECOMMENDATION – As for obligation 234.			
303 Type [2]	Code Of Conduct, Clause 12.3 - On request and at no charge, a retailer, distributor and electricity marketing agent must give a customer information that will assist the customer to utilise the respective complaints handling processes.		<p><b>Finding:</b> The Analyst confirmed that during the audit period, Amanda Energy did not receive any requests from customers relating to information that would assist the customer to utilise the respective complaints handling processes.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>2, 3 5, 9, 10, 10.3, 10.5, 29, 142, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>			
304 Type [2]	Code Of Conduct, Clause 12.4 - When a retailer, distributor or electricity marketing agent receives a complaint that does not relate to its functions, it must advise the customer of the entity that it reasonably considers to be appropriate to deal with the complaint (if known).		<p><b>Finding:</b> The Analyst confirmed that during the audit period, Amanda Energy did not receive any complaints from customers that did not relate to its functions.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>2, 3 5, 9, 10, 10.3, 10.5, 29, 142, 206, 207</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	
	<b>4</b>	<b>NP</b>	<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>			

<b>REPORTING</b>			
305 Type [2]	Code Of Conduct, Clause 13.1 - A retailer and a distributor must prepare a report in respect of each reporting year setting out the information specified by the ERA.		<p><b>Finding:</b> A review of Amanda Energy’s processes and procedures confirmed the Licensee, prepared and submitted the reports to the ERA as required by Part 13 of the Code of Conduct. The reports were published and made available a copy of the reports on its website at no cost and by the due date set by the ERA.</p> <p>It was noted that the datasheet for the 20/21 Reporting year did not reflect the wrongful disconnection referred to in 234 or the service standard payment as they occurred after 30 June 2021.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ 5, 10, 10.3, 10.5, 10.6, 10.7, 152, Amanda Energy Website</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ Communication of dates required for publishing were reviewed, datasheets sighted and publishing confirmed on the Amanda Energy website in the NEWS section.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>2</b>	<b>A</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
306 Type [2]	Code Of Conduct, Clause 13.2 - The report specified in clause 13.1 must be provided to the ERA by the date, and in the manner and form, specified by the ERA.		<p><b>Finding:</b> Refer finding obligation 305.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Refer documentation/systems obligation 305</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>

				<b>Observations:</b> <ul style="list-style-type: none"> <li>Refer observations obligation 305</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>2</b>	<b>A</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
307 Type [2]	Code Of Conduct, Clause 13.3 - The report specified in clause 13.1 must be published by the date specified by the ERA. In accordance with clause 13.3(2), a report is published if: <ul style="list-style-type: none"> <li>copies are available to the public, without cost, in places where the retailer or distributor transacts business with the public; and</li> <li>a copy is posted on the retailer or distributor’s website.</li> </ul>			<b>Finding:</b> Refer finding obligation 305.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Refer documentation/systems obligation 305</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Refer observations obligation 305</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>A</b>	<b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
<b>SERVICE STANDARD PAYMENTS</b>				
308 Type [2]	Code Of Conduct, Clause 14.1(1) - Subject to clause 14.6, a retailer must pay the stated compensation to a customer if the customer is not reconnected in accordance with the timeframes specified in Part 8			<b>Finding:</b> Amanda Energy initiated reconnection of the customer wrongfully disconnected immediately when alerted and the reconnection occurred one day after disconnection. As evidenced by the service standard payment made.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>60, 86</li> </ul>

				<b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Service Standard payment were made for the one ay of wrongful disconnection.</li> <li>Note reconnection guide not aligned with the requirements of the obligation.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
310 Type [2]	Code Of Conduct, Clause 14.2(1) - Subject to clause 14.6, a retailer must pay the specified compensation to a customer if: <ul style="list-style-type: none"> <li>it fails to comply with any of the procedures specified in Part 6 or Part 7 prior to arranging for disconnection or disconnecting the customer for failure to pay a bill; or</li> <li>arranges for disconnection or disconnects the customer for failure to pay a bill in contravention of clauses 7.2, 7.3, 7.6 or 7.7 for failure to pay a bill.</li> </ul>			<b>Finding:</b> During the audit period there was one wrongful disconnection which occurred 14 July 2021. A service standard payment was made on 31 August 2021 for the one day they were wrongfully disconnected.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>60, 86</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
312 Type [2]	Code Of Conduct, Clause 14.3(1) - Subject to clause 14.6, a retailer must pay the customer \$20 if the retailer has failed to acknowledge or respond to a complaint within the timeframes prescribed in subclause 12.1(4).			<b>Finding:</b> The Licensee responded to all “complaints” (refer 302) in accordance with the prescribed timeframes. As such payments were not required.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>2, 3 5, 9, 10, 10.3, 10.5, 29, 142, 206, 207</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst

	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
315 Type [2]	Code Of Conduct, Clause 14.7(1) - A retailer that is required to make a compensation payment for failing to satisfy a service standard under clauses 14.1, 14.2 or 14.3 must do so in the manner specified in subclause 14.7(1).			<b>Finding:</b> During the audit period, there was one occasion in which a service standard payment was required to be paid directly to the customer.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>86</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>Payment was made to the customer directly and recipient created tax invoice was raised</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
<b>15 ELECTRICITY INDUSTRY METERING CODE – LICENCE CONDITIONS AND OBLIGATIONS</b>				
324 Type [2]	Clause 3.3B - If a user is aware of bi-directional electricity flows at a metering point that was not previously subject to a bi-directional flows or any changes in a customer's or user's circumstances in a metering point that will result in bi-directional flows, the user must notify the network operator within 2 business days.			<b>Finding:</b> During the audit period there was one occasion where Amanda Energy became aware of bi-directional electricity flows at a metering point that was not previously subject to a bi-directional flows and as such resulted in changes in a customer's circumstances in a metering point that resulted in bi-directional flows.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>163, 214, 215</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst

	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>The General Manager provided evidence of email communication to the network operator within the 2 business day timeframe (2018).</li> <li>It was noted the Licensee became aware of the change in circumstances when contacted by customer requesting a RRN for an unauthorised solar installation.</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
339 Type [2]	Clause 3.11(3) - A Code participant who becomes aware of an outage or malfunction of a metering installation must advise the network operator as soon as practicable.			<b>Finding:</b> The General Manager confirmed that during the audit period Amanda Energy was not aware of any outages or malfunction of a metering installation in relation to customer accounts.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Web Portal</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>NR</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
371 Type [2]	Clause 4.5(1) - If there is a discrepancy between energy data held in a metering installation and in the metering database, the affected Code participants and the network operator must liaise to determine the most appropriate way to resolve the discrepancy.			<b>Finding:</b> The Analyst confirmed there was one occurrence during the audit period where Amanda Energy became aware of a discrepancy between energy data held in a metering installation and in the metering database. Communication with Western Power to resolve the discrepancy was noted.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Web Portal, 88</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b>

	<b>PRIORITY</b> <b>5</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	<ul style="list-style-type: none"> <li>It was noted that the discrepancy was note during a quotations process and AE was aware of the outcome.</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
372 Type [NR]	Clause 4.5(1) - Subject to subclause 5.19(6), if a Code participant, other than a network operator, becomes aware of a change to, or inaccuracy in, an item of standing data in the registry, then it must notify the network operator and provide details of the change or inaccuracy within the timeframes prescribed.			<b>Finding:</b> Refer to finding for obligation 371.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Web Portal, 88</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b> <b>5</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				
373 Type [2]	Clause 4.5(2) - Subject to subclause 5.19(6), if a Code participant, other than a network operator, becomes aware of a change to, or inaccuracy in, an item of standing data in the registry, then it must notify the network operator and provide details of the change or inaccuracy within the timeframes prescribed.			<b>Finding:</b> Refer to finding for obligation 371.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Web Portal, 88</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	<b>COMPLIANCE RATING</b> <b>1</b>	
<b>2021 RECOMMENDATION - NIL</b>				



388 Type [2]	Clause 5.4(2) - A user must, when reasonably requested by a network operator, assist the network operator to comply with the network operator's obligation under subclause 5.4(1).		<p><b>Finding:</b> The Analyst confirmed during the audit period that Amanda energy had provided Western Power when requested, information to assist them to validate energy data contained in the metering database as required by their obligations, refer Appendix 2 of the Metering Code.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Western Power communication processes</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION – NIL</b>			
402 Type [2]	Clause 5.17(1) - A user must provide standing data and validated, and where necessary substituted or estimated, energy data to the user's customer to which that information relates where the user is required by an enactment or an agreement to do so for billing purposes or for the purpose of providing metering services to the customer.		<p><b>Finding:</b> The Analyst confirmed that Amanda Energy was obligated to supply meter data to the customer on request and at no charge and did so on request as described by the control procedure.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, 111</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			
406 Type [NR]	Clause 5.19(1) - A user must, when requested by the network operator acting in accordance with good electricity industry practice, use reasonable endeavours to collect information from customers, if any, that assists the network operator in meeting its		<p><b>Finding:</b> The Analyst confirmed there were no requests by the network operator to collect information from customers.</p>

	obligations described in the Code and elsewhere, and provide that information to the network operator.			<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>5</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>				
407 Type [NR]	Clause 5.19(2) - A user must, to the extent that it is able, collect and maintain a record of the prescribed information in relation to the site of each connection point with which the user is associated.			<b>Finding:</b> The Analyst confirmed that there was no request to collect and maintain a record of the address, site and customer attributes other than that provided at transfer. This information was collected by Western.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Web Portal</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Personnel Interviewed:</b> General Manager, Analyst  <b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>5</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>				
408 Type [2]	Clause 5.19(3) - Subject to subclauses 5.19(3A) and 5.19(6), the user must, within 1 business day after becoming aware of any change in an attribute described in subclause 5.19(2), notify the network operator of the change.			<b>Finding:</b> The Licensee established procedures with respect to new tenants to ensure that when a new customer took over the supply address, a site details notification update is completed.  <b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>126, 127, 128, Web Portal</li> </ul>
				<b>Personnel Interviewed:</b> General Manager, Analyst

				<b>Observations:</b> <ul style="list-style-type: none"> <li>Procedure 26.2 – Re-Sign (New Tenant)</li> <li>Reference to the required for changes to be made within 1 business day were not evident in the control procedure.</li> <li>Control Processes to record compliance with the 1 business day time frame were not confirmed.</li> <li>It was understood HubSpot on record outgoing communication not incoming.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>4</b>	<b>NP</b>	<b>1</b>	
	<b>2021 RECOMMENDATION - NIL</b>			
410 Type [NR]	Clause 5.19(6) - The user must use reasonable endeavours to ensure that it does not notify the network operator of a change in an attribute described in subclause 5.19(2) that results from the provision of standing data by the network operator to the user.			<b>Finding:</b> The Analyst confirmed that Western Power generates notice of changed Standing Data attributes, which the licensee acknowledged without further correspondence to Western Power.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Web Portal</li> </ul>
	<b>5</b>	<b>NP</b>	<b>1</b>	<b>Personnel Interviewed:</b> General Manager, Analyst
	<b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>			
	<b>2021 RECOMMENDATION - NIL</b>			
416 Type [2]	Clause 5.21(5) - A Code participant must not request a test or audit under subclause 5.21(1) unless the Code participant is a user and the test or audit relates to a time or times at which the user was the current user or the Code participant is the IMO.			<b>Finding:</b> The Analyst confirmed that during the audit period there were two meter tests that were requested. Amanda energy was a user under the code at the time of the request.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Web Portal, 150</li> </ul>
				<b>Personnel Interviewed:</b> General Manager, Analyst
	<b>Observations:</b>			

	<b>4</b>	<b>NP</b>	<b>1</b>	<ul style="list-style-type: none"> <li>Evidence of meter data requests were provided.</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
417 Type [2]	Clause 5.21(6) - A Code participant must not make a request under subclause 5.21(1) that is inconsistent with any access arrangement or agreement.		<b>Finding:</b> The Analyst confirmed that a retailer could only request a test only if at the time of the request it is the incumbent retailer. Amanda Energy made no requests that were inconsistent with any access arrangement or agreement.	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>ETAC</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>4</b>	<b>NP</b>	<b>1</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				
435 Type [2]	Clause 5.27 - Upon request from a network operator, the current user for a connection point must provide the network operator with customer attribute information that it reasonably believes are missing or incorrect within the timeframes prescribed.		<b>Finding:</b> The General Manager confirmed during the audit period that Amanda Energy did not receive a request from the network operator in relation to customer attribute information that it reasonably believes are missing or incorrect	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Web Portal</li> </ul> <b>Personnel Interviewed:</b> General Manager, Analyst
	<b>4</b>	<b>NP</b>	<b>NR</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				

448 Type [2]	Clause 6.1(2) - A user must, in relation to a network on which it has an access contract, comply with the rules, procedures, agreements and criteria prescribed.		<p><b>Finding:</b> The General Manager confirmed during the audit period that Amanda Energy has and ETAC and has compiled with rules, procedures, agreements and criteria prescribed. The Licensee uses the Western Power portal to make all metering transactions and thus meet compliance with Western Power's rules, procedures, agreements and criteria.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, Build Pack (208)</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Relevant documentation included Metering Code Communication Rules (refer Build Pack SWIS Communication Rules), Model Service Level Agreement, Metrology Procedure. It was noted that MSLA was revised during the audit period.</li> </ul>
	<b>PRIORITY</b> <b>4</b>	<b>CONTROLS RATING</b> <b>NP</b>	
<b>2021 RECOMMENDATION - NIL</b>			
451 Type [NR]	Clause 7.2(1) - Code participants must use reasonable endeavours to ensure that they can send and receive a notice by post, facsimile and electronic communication and must notify the network operator of a telephone number for voice communication in connection with the Code.		<p><b>Finding:</b> The General Manager confirmed during the audit period that Amanda Energy and Western Power did not encounter difficulties. Evidence of communication with network operator reviewed.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Web Portal, email, HubSpot</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Evidence of communication with the network operator was sighted.</li> <li>It was noted that Amanda energy removed the facsimile (as generally an obsolete means of communication) contact details from its website and NSFCs. It is understood the facsimile</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	

	<b>5</b>	<b>NP</b>	<b>1</b>	can still be received but is converted to email. Notification to Western Power of the change was outside the scope of the audit.
<b>2021 RECOMMENDATION - NIL</b>				
453 Type [2]	Clause 7.2(4) - If requested by a network operator with whom it has entered into an access contract, the Code participant must notify its contact details to a network operator within 3 business days after the request.			<p><b>Finding:</b> The General Manager confirmed during the audit period that Amanda Energy was not requested by the network operator to notify its contact details.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>4</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>				
454 Type [2]	Clause 7.2(5) - A Code participant must notify any affected network operator of any change to the contact details it notified to the network operator under subclause 7.2(4) at least 3 business days before the change takes effect.			<p><b>Finding:</b> The General Manager confirmed during the audit period that Amanda Energy has not had any requirements to notify the network operator of any change to its contact details.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>4</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>				

455 Type [2]	Clause 7.5 - A Code participant must subject to subclauses 5.17A and 7.6 not disclose, or permit the disclosure of, confidential information provided to it under or in connection with the Code and may only use or reproduce confidential information for the purpose for which it was disclosed or another purpose contemplated by the Code.		<p><b>Finding:</b> The General Manager confirmed that Amanda Energy has established internal policies and codes of conduct in relation to privacy, confidentiality and the handling of sensitive information. In respect to the Metering Code “confidential information” refers to standing data and energy data; and any other information which is confidential information of, or commercially sensitive to, a customer or code participant.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>212, 213</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>The Licensee has developed a Privacy Policy and Code of Conduct. A review of these documents confirmed their intent encompassed the requirements of the code. Exceptions for disclosure to third party’s was noticed and included audit purposes and required business conduct i.e. disclosure with code participants.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION – NIL</b>			
456 Type [2]	Clause 7.6(1) - A Code participant must disclose or permit the disclosure of confidential information that is required to be disclosed by the Code.		<p><b>Finding:</b> Refer finding for obligation 455.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>212, 213</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Refer observations for obligation 455.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>1</b>
<b>2021 RECOMMENDATION - NIL</b>			

457 Type [NR]	Clause 8.1(1) - If any dispute arises between any Code participants, then (subject to subclause 8.2(3)) representatives of disputing parties must meet within 5 business days after a notice given by a disputing party to the other disputing parties and attempt to resolve the dispute by negotiations in good faith.		<p><b>Finding:</b> The General Manager confirmed during the audit period there have been no disputes with Western Power in relation to the metering code obligations.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>5</b>	<b>A</b>	<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>			
458 Type [NR]	Clause 8.1(2) - If a dispute is not resolved within 10 business days after the dispute is referred to representative negotiations, the disputing parties must refer the dispute to a senior management officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.		<p><b>Finding:</b> The General Manager confirmed during the audit period there have been no disputes with Western Power in relation to the metering code obligations.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>5</b>	<b>NP</b>	<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>			
459 Type	Clause 8.1(3) - If the dispute is not resolved within 10 business days after the dispute is referred to senior management negotiations, the disputing parties must refer the dispute to the		<p><b>Finding:</b> The General Manager confirmed during the audit period there have been no disputes with Western Power in relation to the metering code obligations.</p>



[NR]	senior executive officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.		<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>5</b>	<b>NP</b>	<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>			
460 Type [2]	Clause 8.1(4) - If the dispute is resolved by representative negotiations, senior management negotiations or CEO negotiations, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.		<b>Finding:</b> The General Manager confirmed during the audit period there have been no disputes with Western Power in relation to the metering code obligations.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	<b>4</b>	<b>NP</b>	<b>NR</b>
<b>2021 RECOMMENDATION - NIL</b>			
461 Type [NR]	Clause 8.3(2) - The disputing parties must at all times conduct themselves in a manner which is directed towards achieving the objective in subclause 8.3(1).		<b>Finding:</b> The General Manager confirmed during the audit period there have been no disputes with Western Power in relation to the metering code obligations.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
<b>2021 RECOMMENDATION - NIL</b>			

	5	NP	NR	
<b>2021 RECOMMENDATION - NIL</b>				
<b>Electricity Compliance Reporting Manual – July 2017 ( Audit Period applicable 1 September 2017 – Ju1y 2018)</b>				
113 Type [2]	Retail Licence, Condition 5.1 - A licensee that has, or is an associate of a person that has, access to services under an access agreement must not engage in conduct that hinders or prohibits access.		<p><b>Finding:</b> The General Manager confirmed that for the duration of the audit period where this obligation was applicable, Amanda Energy or any associates did not engage in conduct that hinders or prohibits access.</p> <p><b>Documents/Systems:</b></p> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul> <p><b>Personnel Interviewed:</b> General Manager, Analyst</p> <p><b>Observations:</b></p> <ul style="list-style-type: none"> <li>▪ Note obligation was removed from retail licences 3 July 2018 - Electricity Compliance Reporting Manual – July 2018 was updated to adopt amendments made to electricity licences as part of the Electricity Licence Review 2018 and amendments made to the Code of Conduct for the Supply of Electricity to Small Use Customers as part of the 2017-18 Code Review that came into effect on 1 July 2018. Minor amendments were also made throughout the manual to address inconsistencies with electricity licences and applicable legislation.</li> </ul>	
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	<b>5</b>	<b>NP</b>	<b>NR</b>	
<b>2021 RECOMMENDATION - NIL</b>				
115 Type [2]	Retail Licence, Condition 23.2 - The licensee must report a breach of the applicable code conditions by an electricity marketing agent to the ERA within the prescribed timeframe.		<p><b>Finding:</b> The General Manager confirmed that for the duration of the audit period where this obligation was applicable, Amanda Energy was not required to report a breach of the applicable code conditions by an electricity marketing agent to the ERA within the prescribed timeframe.</p>	

				<b>Documents/Systems:</b> <ul style="list-style-type: none"> <li>▪ Nil</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>Personnel Interviewed:</b> General Manager, Analyst
	<b>5</b>	<b>NP</b>	<b>NR</b>	<b>Observations:</b> <ul style="list-style-type: none"> <li>▪ Refer obligation 113 observations.</li> </ul>
<b>2021 RECOMMENDATION - NIL</b>				

Note:

- \* indicates obligation was reclassified during the audit period from NR to Type 2 (Refer Amendment Record - Electricity Compliance Reporting Manual – June 2020). Prior to this period the rating was NR.
  - \*\* indicates identified as non-compliant in previous audit or an Annual Compliance Report
- NP - not possible to provide a controls rating because no activity has taken place to exercise the obligation during the audit period  
 NR - Not applicable to audit period and as such compliance was not assessed

## APPENDIX 2 – AUDIT DOCUMENT LISTING

Documents Reviewed

Table 13 - Documents Reviewed and Assessment of Effectiveness

DOCUMENT REF NUMBER	DOCUMENT NAME	9 Electricity Industry Customer Transfer Code	11 Electricity Industry (Customer Contracts) Regulations	12 Electricity Industry Act	13 Electricity Licences	14 Code of Conduct for the Supply of Electricity to Small Use Customers	15 Electricity Industry Metering Code
	List of all documentation reviewed and evidence sampled.						
	DOCUMENT ASSESSMENT						
	Current, Reviewed, implementation verified, document effective in facilitating compliance						
	Requires some review to improve effectiveness and ensure implementation, potential impact on compliance processes						
	Requires urgent review, document obsolete or not implemented, critical to compliance processes						
1	AMANDA ENERGY SOLUTIONS - Profit and Loss						
2	152.0 Amanda-Energy-Complaints-Handling-Procedure-rev2.0						
3	153.0 Complaints Register						
4	Acknowledgement - 2019 Annual Compliance Report - ERL20 - Amanda Energy Pty Ltd						
5	2018 Electricity Performance Reporting Datasheets - Retail						
6	2018.08.31 Amanda Energy Annual Compliance Report (Electricity)						
7	2018.09.20 Amanda Energy Electricity Retail Standing Data						
8	2019.09.02 Amanda Energy Annual Compliance Report (Electricity)						
9	2019.09.27 Amanda Energy Electricity Retail Standing Data						
10	Electricity Retail Licence Performance Reporting Datasheets 2019						
10.1	2020.08.31 Amanda Energy Annual Compliance Report (Electricity)						
10.2	2020.09.30 Amanda Energy Electricity Retail Standing Data						
10.3	2020-Electricity-Retail-Licence-Performance-Reporting-Datasheets - Revised						
10.4	RE_ Amanda Energy Annual Electricity Licence Compliance Report (2021)						
10.5	Amanda Energy - Electricity Retail Licence Datasheet (2020)						
10.6	Amanda Energy GTL and ERL Performance Reporting Datasheet Publication (2019)						
10.7	RE_ Amanda Energy - 2020 Performance Datasheets - ERL020 and GTL015						
11	27.1 New Client Transfer Amanda Energy (EM)						
12	96.0 Change of Ownership of NMI during ESA Term						
13	139.0 Churned Customers						
14	2021.08.26 Customer List						
15	Signed ETAC - Amanda Energy Pty Ltd 31 10 2013						
16	2018.09.26 ETAC Second Deed of Amendment Signed						
17	2017.07.18 LUC Solar Power Purchase Agreement (MJ)						

DOCUMENT REF NUMBER	DOCUMENT NAME	9 Electricity Industry Customer Transfer Code	11 Electricity Industry (Customer Contracts) Regulations	12 Electricity Industry Act	13 Electricity Licences	14 Code of Conduct for the Supply of Electricity to Small Use Customers	15 Electricity Industry Metering Code
	List of all documentation reviewed and evidence sampled.						
	DOCUMENT ASSESSMENT						
	Current, Reviewed, implementation verified, document effective in facilitating compliance						
	Requires some review to improve effectiveness and ensure implementation, potential impact on compliance processes						
	Requires urgent review, document obsolete or not implemented, critical to compliance processes						
18	2017.07.18 SUC Solar Power Purchase Agreement (MJ)						
19	2018.09.21 Solar Roof Lease Offer to Lease TEMPLATE						
20	ESA LUC - B bundled fillable PDF						
21	ESA LUC - D discount fillable PDF						
22	ESA LUC - T _ Cs						
23	ESA LUC - U unbundled fillable PDF						
24	ERA Invoice and Payment Info licensees - Amanda ERL20						
25	ESA NSFC Notification						
26	ESA SUC - T _ Cs Non Standard Form Contract						
27	ESA SUC - UCA + SUC Notice (1 Page)						
28	ESA SUC Amanda Energy - Non Standard Form Contract v1.3						
29	ESA SUC Synergy Discount Amanda Energy - Non Standard Form Contract v1.3						
30	SAMPLE ESA Service Agreement						
31	SAMPLE Security Deposit Request						
32	Credit Note CN-0008						
33	Credit Note CN-0041						
34	Credit Note CN-1111						
34.1	Credit Note CN-2390						
35	Energy _ Water Ombudsman Invoice INV-949						
36	Invoice INV-742						
37	Invoice INV-812						
38	Invoice INV-890						
39	Invoice INV-929						
40	Invoice INV-969						
41	Invoice INV-1021						
42	Acknowledgement - 2017 Licence Standing Charge Data - ERL20 - Amanda Energy Pty Ltd_						
43	Acknowledgement - 2018 Annual Compliance Report - ERL20 - Amanda Energy Pty Ltd						

DOCUMENT REF NUMBER	DOCUMENT NAME	9 Electricity Industry Customer Transfer Code	11 Electricity Industry (Customer Contracts) Regulations	12 Electricity Industry Act	13 Electricity Licences	14 Code of Conduct for the Supply of Electricity to Small Use Customers	15 Electricity Industry Metering Code
	List of all documentation reviewed and evidence sampled.						
	DOCUMENT ASSESSMENT						
	Current, Reviewed, implementation verified, document effective in facilitating compliance						
	Requires some review to improve effectiveness and ensure implementation, potential impact on compliance processes						
	Requires urgent review, document obsolete or not implemented, critical to compliance processes						
44	Acknowledgement - 2018 Licence Standing Charge Data - ERL20 - Amanda Energy Pty Ltd_						
45	AE Accounting Standards ERA Correspondence						
46	Acknowledgement - 2019 Licence Standing Charge Data - ERL20 - Amanda Energy Pty Ltd_						
47	Acknowledgement - 2020 Annual Compliance Report - ERL20 - Amanda Energy Pty Ltd						
48	Acknowledgement - 2020 Licence Standing Charge Data - ERL20 - Amanda Energy Pty Ltd_						
49	RE_ Amanda Energy Pty Ltd - Non-compliance with WEM Rules 2_34_2A and 9_22_6						
50	RE_ Auditor approval - 2021 audit - Amanda Energy						
51	Reminder - 2021 performance audit - Amanda Energy - ERL20						
52	08082019_114842_DAMAN001_ERA 102093						
53	10082020_115700_DAMAN001_ERA 102550						
54	18092018_161434_DAMAN001_ERA 101735 (1)						
55	ARTRX_1000784						
57	Life Support Register						
58	2017.09.04 Life Support Site						
59	Re-Energisation						
60	155.0 - Re-Connection Guide SUC						
61	Sample emails re-energisation						
62	128.0 Customer Tariff Increases (TM)						
63	Sample emails tariff increases						
64	Sample – email query rates - RE_ [REDACTED]						
65	Amanda Energy Solutions invoice [REDACTED]						
66	Amanda Energy Solutions invoice [REDACTED]						
67	2021.08.31 Amanda Energy Annual Compliance Report						
68	Sep17 to Aug21 Customers						
69	Sample Bills - DELB202106						
70	Sample Bills - GHC202106						

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71	Sample Bills - MRB202106											
72	Attachment 5 - Accountant Declaration											
73	Amanda Energy Pty Ltd - Standard Form Contract											
74	2021.08.25 AE Transfer Requests											
75	Re_ Customer Energy Dashboard - A proposal for Amanda Energy											
76	2017_December_SOC_V1											
77	2017_November_SOC_V1											
78	2017_October_SOC_V1											
79	2017_September_SOC_V1											
80	2018_April_SOC_V1											
81	2018_August_SOC_V1											
82	2018_December_SOC_V1											
83	2018_February_SOC_V1											
84	2018_January_SOC_V1											
85	156.0 - Directing unrelated customer queries or complaints											
86	RCTI UCI202107											
87	Amanda Energy Complaints Handling Procedure rev2.0											
88	FW_RE__EXTERNAL_ [REDACTED] Pty Ltd - CMD Enquiry											
89	Updates to our Terms and Conditions											
90	Business days											
91	DD_Customer Invoice Report											
92	Sample CPI Notifications											
93	2018_July_SOC_V1											
94	2018_June_SOC_V1											
95	2018_March_SOC_V1											
96	2018_May_SOC_V1											
97	2018_November_SOC_V1											
98	2018_October_SOC_V1											



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99	2018_September_SOC_V1											
100	2019_April_SOC_V1											
101	2019_August_SOC_V1											
102	2019_December_SOC_V1											
103	2019_February_SOC_V1											
104	2019_January_SOC_V1											
105	2019_July_SOC_V1											
106	RE Auditor approval - 2021 audit - Amanda Energy (1.09 MB)											
107	Amanda Energy Pty Ltd Audit Report ERL 20 (Final V2)											
108	Auditor approval - 2021 audit - Amanda Energy - ERL020											
109	Reminder letter - 2021 audit - ERL020 - Amanda Energy											
110	Amanda-Energy-Complaints-Handling-Procedure-rev2.0.pdf											
111	147. Ordering Historical Meter Data in [REDACTED]											
112	Screenshots of Western Power Portal (Data Requests)											
113	All Customer Transfer Requests (01.09.17 - 31.08.21)											
114	Screenshots of Western Power Portal (Transfer Requests)											
115	Amended 2019 Electricity Retail Licence Performance Reporting Handbook											
116	Erroneous Customer Transfer Requests (01.09.17 - 31.08.21)											
117	Erroneous Transfer											
118	RE_ [REDACTED] - Request for Billing Information											
119	VCF Summary Audit Edition V 4.0											
120	VCF Summary Audit Edition V 5.0											
121	VCF Summary Audit Edition V 6.0											
122	VCF Summary Audit Edition V 7.0											
123	RE_ Request for New CTR Date - NMI - [REDACTED] - NMI											
124	RE_ Request for New CTR Date - NMI [REDACTED]											
125	ESA SUC Fillable - Amanda Energy - Non Standard Form Contract v1.5											

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126	26.2 Re-sign ESA (New Tenant)							
127	148.0 New Tenant - Standard Form Contract Email Template							
128	149.0 New Tenant - Standard Form Contract Information							
129	RE_ Electricity Supply to Shop [REDACTED]							
130	ERA Licence Fees (Xero export)							
131	Remittance Advice from AMANDA ENERGY SOLUTIONS 05Jun2019 -31Aug2021							
132	2021.10.25 INDUCTION MANUAL(EM)							
133	Sample Customer and Address Attributes Update							
134	2020.02.12 Amanda Energy Code of Conduct Policy Eva Mitchell SIGNED							
135	Privacy Policy							
136	1. CPI SUC Dec 17 - Aug 21							
137	[REDACTED] - Electricity Supply Agreement (ESA)							
138	[REDACTED] - Electricity Supply Agreement (ESA)							
139	2020.07.13 [REDACTED] WA Signed ESA Pages 1-2							
140	2021.10.13 [REDACTED] ESA Signed							
141	Sample Business Card							
142	Welcome Pack							
143	New Connection Export							
144	Billing Checklist - ERL							
145	Sample Bill - ADV2021021							
146	Sample Bill - AQU202103							
147	Sample Bill - GTS202106							
148	Sample Estimated Bill - CESP202108							
149	Sample Estimated Bill - SSC202106							
150	Meter Tests							
151	Erroneous Transfer (Updated) – Update provided 29/10/21							
152	2021-Electricity-Retail-Licence-Performance-Reporting-Datasheets (accessed via AE website)							

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153	106.1 SUC Disconnection Guide											
154	All Direct Debit Authorisations Provided for the Audit Period and sample email communication											
155	106.0 SUC Disconnection Guide											
156	Copy of De-en											
157	SUC Disconnection - Failure to Pay Bills											
158	Xero Reminder Notices & Sample disconnection emails											
159	1. Xero Reminder Notices (15 Business Days _ 20 Business Days)											
160	2. Xero Reminder Notices (15 Business Days _ 20 Business Days)											
161	3. Xero Reminder Notices (15 Business Days _ 20 Business Days)											
162	[REDACTED] Summary of reminders sent											
163	Service Order - Meter Reconfiguration											
164	Amanda Energy Profile and Capability											
165	Debt Collection (communication)											
166	RE_ Hubspot start date											
167	Western Australian Electricity Market Build Pack - Customer Transfer and Standing Data Procedure: November 2019											
168	126.0 Western Power Customer Transfer Request											
169	Erroneous Transfer (Updated) v2											
170	CTR Notifications – Erroneous Transfer											
171	2021.03.31 [REDACTED] Signed ESA											
172	2017.08.03 [REDACTED] Signed ESA											
173	2019.01.21 [REDACTED] Signed ESA											
174	2019.01.31 [REDACTED] Signed ESA											
175	2018.03.21 [REDACTED] Signed ESA											
176	2018.03.16 - ESA [REDACTED] [REDACTED] SIGNED											
177	2017.09.15 [REDACTED] Signed ESA											
178	2019.07.15 [REDACTED] Signed ESA											
179	2020.07.28 [REDACTED] Signed ESA											

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180	2020.01.04 [REDACTED] Signed ESA							
181	2019.04.19 [REDACTED] Signed ESA							
182	2019.06.18 [REDACTED] Signed ESA							
183	2021.05.20 [REDACTED] ESA Signed							
184	2021.07.27 [REDACTED] ESA Signed							
185	2021.04.19 [REDACTED] ESA Signed							
186	2020.10.28 [REDACTED] ESA Signed							
187	2020.10.28 [REDACTED] Pty Ltd Signed ESA							
188	2021.07.09 [REDACTED] ESA Signed							
189	2019.05.29 [REDACTED] ESA Signed							
190	2020.11.2 [REDACTED] - Signed							
191	2020.08.10 [REDACTED] Signed ESA							
192	2019.11.14 [REDACTED] Electricity Agreement - signed							
193	2019.07.11 [REDACTED] Signed ESA							
194	2020.10.23 [REDACTED] ESA Signed Page 1 - 2							
195	2019.05.29 [REDACTED] ESA Signed							
196	Energy Data Consent Email Template (2)							
197	Energy Data Consent Forms_BLANK_v4							
198	2017.09.13 [REDACTED] VCF Signed							
199	2018.04.12- [REDACTED] VCF							
200	2018.04.12 [REDACTED] VCF							
201	[REDACTED] VC Via Email 13.09.2017							
202	RE: Energy Quotation VC Via Email 13.09.2017							
203	Email Issued (BCC) to all SUCs – changes to T+Cs							
204	156.0 Control Procedure - Marketing Agent Obligations (ERL)							
205	[REDACTED] - New Tenants							
206	ESA SUC Amanda Energy - Non Standard Form Contract v1.2							
207	May 2018 Update - Amanda Energy - Non Standard Form Contract v1.2							

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208	Procedure 126.0 check sheet – Western Power Customer Transfer Request						
209	Western Power Build Pack <a href="https://www.westernpower.com.au/industry/manuals-guides-standards/build-pack/">https://www.westernpower.com.au/industry/manuals-guides-standards/build-pack/</a>						
210	2020.03.01 [REDACTED]						
211	Fw: Account Ref [REDACTED] RE: Direct Debit Request						
212	Privacy Policy						
213	2020.02.12 Amanda Energy Code of Conduct Policy SIGNED						
214	RE: Unauthorised Solar Installation						
215	Customer Bi-Directional Flow Notification						
216	LSR 2019 02 Amanda Energy LS on WP Register COB 20190311 1550						
217	Fw_ Reconnection of Power - [REDACTED]						
218	Customer Complaint Guidelines – October 2016						
219	[REDACTED] - Electricity Supply Agreement (ESA)						
220	[REDACTED]						
221	2021.11.09 New Connection Letter						
222	FW_ [REDACTED] - Overcharged Account						
223	[REDACTED] Overcharge Refund XeroPNG						
224	[REDACTED]_Dec20_Xero Notices						
225	[REDACTED] - Invoice						
226	[REDACTED]_Jan21_Xero Notices						
227	[REDACTED] - Invoice						
228	SUC Disconnection - Failure to Pay Bills (Updated v2)						
	<u>Wrongful Disconnection timeline</u>						
229	1 - 3. Communication with Property Management						
230	4. Internal Advice						
231	5. Disconnection Service Order						
232	6 - 7. Advice of new tenants						

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233	8 - 10. Wrongful Disconnection							
234	11. Advice to customer							
235	Hubspot Note							
236	Summary 7.2(1)							
237	Re-Energisation (Updated)							
238	Non-Energy Invoices Sampled							
239	Letter of Authority							
240	██████████							

Note: If blank document assessment, the document was reviewed but not assessed during the audit process.