

Performance Audit Report

Alinta Sales Pty Ltd
("Alinta Energy")

Gas Trading Licence No. 9 ("GTL9")





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11 January 2023

Private and Confidential

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Alinta Energy Gas Trading Licence No.9 ("GTL9") Performance Audit

Dear Catherine,

We are pleased to provide you with the final Audit Report on the effectiveness of controls procedures in relation to the GTL9. Our report describes the objective, scope of work performed, approach and compliance assessment outcomes. This report relates to our procedures performed from September to November 2022.

We would like to take the opportunity to thank the Alinta Energy personnel who assisted us throughout the engagement.

If you have any queries regarding our report or the work that it describes, please do not hesitate to contact Isabella Cheong on +61 8 9217 1822 or myself on +61 8 9429 2179.

Yours sincerely



Ernst & Young
Michael Rundus
Partner

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1. Independent Auditor's Report

Scope

We have been engaged by Alinta Sales Pty Ltd ("Alinta Energy") to perform a reasonable assurance engagement, as defined by the Australian Standards on Assurance Engagements, here after referred to as 'the engagement'. The purpose of the engagement is to report whether the measures undertaken by Alinta Energy, for the period from 1 October 2019 to 30 September 2022, is presented in accordance with the conditions referred to in the GTL9 (the "Criteria" or "Licence"), in all material respects.

Alinta Energy's responsibilities

Alinta Energy's management is responsible for the compliance activity undertaken to meet the conditions referred to in its GTL9, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express an opinion on Alinta Energy's compliance with the conditions referred to in its GTL9 the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the Australian Standards on Assurance Engagements ("ASAE") 3000 - Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the Auditing and Assurance Standards Board (the "AUASB"), ASAE 3100 - Compliance Engagements, the Economic Regulatory Authority's 2019 Audit and Review Guidelines (Electricity and Gas Licences) and the Scope of Work for this engagement as agreed with Alinta Energy on 20 September 2022. Those standards require that we plan and perform our engagement to obtain reasonable assurance about whether, in all material respects, Alinta Energy complied with the GTL9 obligations and to issue a report. The nature, timing, and extent of the procedures selected depended on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

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

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the Accounting Professional and Ethical Standards Board and have the required competencies and experience to conduct this assurance engagement.

EY also applies Australian Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, except for the effect of the issues set out in the 'Basis for qualified conclusion' section below, Alinta Energy maintained, in all material respects, effective control procedures for the period

1 October 2019 to 30 September 2022, in accordance with the conditions of its GTL9 as outlined in the approved Audit Plan (dated 12 October 2022).

Basis for qualified conclusion:

The nine (9) Licence obligations listed within the Section 2.7 (Summary of Findings - pg. 8) were assessed as non-compliant.

Restricted use

This report is intended solely for the information and use of Alinta Energy and the Economic Regulation Authority (collectively the Recipients) and should not be used by anyone other than the Recipients.



Michael Rundus
Partner
11 January 2023
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2. Executive Summary

2.1 Background

Alinta Energy is a gas retailer in Western Australia and is licensed to supply gas to customers in Kalgoorlie, Albany, and the Mid-West and South-West Gas Distribution System, including Perth, through gas distribution systems which are owned and operated by the network operator, ATCO. Alinta Energy has been granted the GTL9 (“Licence”) to sell gas transported through a distribution system to customers in accordance with the terms and conditions of the Licence. Per Section 11ZA of the Energy Coordination Act 1994, Alinta Energy is required to undertake a Performance Audit (“Audit”) to assess the effectiveness of measures taken by Alinta to meet the obligations referred to in GTL9.

EY was appointed by Alinta Energy and approved by the Economic Regulation Authority (“ERA”) via “Approval of auditor - 2022 performance audit” letter dated 31 August 2022, to conduct the Audit. The Audit was undertaken in accordance with the Audit Plan presented to the ERA and approved on 27 October 2022.

2.2 Objective

The objective of the Audit was to perform appropriate procedures to obtain reasonable assurance as to whether the measures undertaken by Alinta Energy, for the period from 1 October 2019 to 30 September 2022, is presented in accordance with the obligations referred to in the GTL9, in all material respects, and issue a written report setting out the Audit conclusion.

2.3 Scope

The scope of the Audit included assessment of Alinta Energy’s systems, process effectiveness and use of regulatory controls based on risk and audit priority, to confirm compliance with the obligations, standards, outputs, and outcomes required by GTL9, noting progress against past non-compliance was also to be assessed. Specifically, the Audit focused on the following:

- ▶ Process compliance - the effectiveness of systems and procedures in place throughout the audit period including the adequacy of internal controls.
- ▶ Outcome compliance - the actual performance against standards prescribed in the licence throughout the audit period.
- ▶ Output compliance - the existence of the output from systems prescribed in the licence throughout the audit period (i.e. records exist to provide assurance that procedures are being consistently followed and controls are being maintained).
- ▶ Integrity of reporting - the completeness and accuracy of compliance and performance reporting by Alinta Energy to the ERA.
- ▶ Prior year post audit implementation plan - the progress and effectiveness of the prior year recommendations and management actions (i.e. for the audit period 1 October 2016 to 30 September 2019).

The key legislation, regulations and codes that governed Alinta Energy’s gas retail operations were:

- ▶ Energy Coordination Act 1994
- ▶ Energy Coordination (Gas Tariffs) Regulations 2000
- ▶ Energy Coordination (Customer Contracts) Regulations 2004
- ▶ Energy Coordination (Ombudsman Scheme) Regulations 2004
- ▶ Energy Coordination (Last Resort Supply) Regulations 2005
- ▶ Gas Trading Licence conditions (i.e. GTL9)
- ▶ Gas Marketing Code of Conduct 2022
- ▶ Compendium of Gas Customer Licence Obligations (Gas Compendium) 2019
- ▶ Economic Regulation Authority (Licensing Funding) Regulations 2014

Note: The scope covered all the versions of GTL9 applicable during the period subject to audit.

2.4 Approach

EY's audit approach is aligned to the ERA's 2019 Audit and Review Guidelines ("ERA Audit Guidelines"), ASAE 3000 and ASAE 3100. The following approach was applied for execution of the approved Audit Plan and reporting such that reasonable assurance can be provided regarding the assessment of Alinta Energy's compliance with the GTL9 obligations:

- ▶ Conducted risk workshops to establish context for the risk assessment for each licence obligation;
- ▶ Identified inherent risks, and assessed risk rating and preliminary control adequacy to determine the Audit Priority ratings for each license obligation (refer to Appendix A);
- ▶ Prepared a Draft Audit Plan for Alinta Energy's Management review and ERA approval;
- ▶ Conducted process walkthroughs with key stakeholders and obtaining relevant documentation to validate the design effectiveness of processes, controls, and systems (refer to Appendix B and C);
- ▶ Tested the controls (on a sample basis based on the Audit Priority rating) to determine operating effectiveness;
- ▶ Assessed compliance of the GTL9 applicable licence obligations across Alinta Energy's control environment, information systems and control procedures;
- ▶ Assessed the status of remediation actions for self-reported non-compliance during the period from October 2019 to September 2022;
- ▶ Conducted meeting with key stakeholders to discuss the results from our fieldwork, including findings, ratings, and recommendations for practical improvement (if any); and
- ▶ Reporting of compliance assessment outcome to Alinta Energy's Management and ERA for review and approval.

The Audit fieldwork was undertaken from September to November 2022 for processes and controls performed across Alinta Energy’s head office on Murray Street, Perth and Alinta Energy’s Melbourne office. In person discussions, walkthroughs and testing was specifically conducted with the Alinta Energy Customer Service and Sales operations teams in Perth. The work schedule and audit team details have been defined in Appendix D and E respectively.

2.5 Overall observations

Overall, we observed that Alinta has in all material respects, apart from the items noted in Section 2.7 (Summary of Findings), maintained effective control procedures for the period 1 October 2019 to 30 September 2022, in accordance with the conditions of its GTL9 as outlined in the approved Audit Plan (dated 12 October 2022). We identified nine (9) non-compliances relating to a non-standard contract clause, late payment fees, payment plan written communication and customer billing timeliness, which are specified further in Section 2.7 (Summary of Findings). This is an improvement from the 2019 Performance Audit, which demonstrates the uplift in Alinta Energy’s overall control environment from highly manual to semi-automated controls.

Further to this, we observed that Alinta Energy maintains the following in relation to its internal control procedures, structure and environment, compliance culture and information systems, specifically relevant to the Licence obligations subject to audit:

- ▶ A mature compliance process and control framework driven by experienced personnel and a central Compliance Controls register.
- ▶ Regular reporting to the ERA for self-identified breaches and on the status of previous Performance Audit recommendations.
- ▶ Ongoing lines of communication with the gas distributor (i.e. ATCO) in relation to the verification of metering data to enable timely and accurate customer billing.
- ▶ Procedures (i.e. work instructions), which are stored on a central document management system (i.e. The Vault).
- ▶ Defined Compliance and Regulation team responsibilities to:
 - ▶ Monitor and support compliance activities with its licence obligations; and
 - ▶ Uphold the integrity of reporting to the ERA and other statutory organisations on matters specific to the Licence obligations.

2.6 Deviations from the Audit Plan

The following obligations represent a deviation from the approved Audit Plan. During fieldwork these obligations were determined to be ‘Not Applicable’ to Alinta Energy’s operations.

Table 1: GTL9 obligations not relevant

Obligation No.	License Obligation	Auditor’s comments
153	Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.7(2) Subject to subclause 4.7(3), a retailer must ensure that at least once every 12 months it obtains metering data in accordance with clause 4.6(a).	The Gas Compliance Reporting Manual was updated effective January 2020 with revised clause 4.7(3). As such, the Compendium clause 4.7(3) has superseded clause 4.7(2) and as result, this obligation is no longer applicable to Alinta Energy from 1 January 2020.

Obligation No.	License Obligation	Auditor's comments
247	<p>Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 10.10(2)</p> <p>A distributor must advise a customer on request how the customer can obtain a copy of the Compendium; and make a copy of the Compendium available on the distributor's website.</p>	<p>Per the clause, a distributor must advise a customer on request how the customer can obtain a copy of the Compendium; and make a copy of the Compendium available on the distributor's website. Alinta Energy is a retailer and hence, this obligation is not applicable.</p>

2.7 Summary of Findings

The table below summarises the nine (9) findings identified in relation to the Licence obligations during the period 1 October 2019 to 30 September 2022, where Alinta Energy had instances of non-compliance with the Licence obligations and/or where control deficiencies were noted.

Table 2: Non-compliance with the GTL9 obligations

Obligation No.	License Obligation	Findings	Auditor's recommendations
2	<p>Energy Coordination Act section 11WG(1) Trading Licence clause 6.4.1</p> <p>A licensee must, subject to the regulations, not supply gas to a customer other than under a standard form contract approved by the ERA or a non-standard contract that complies with the Act.</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>Alinta Energy's non-standard contract for a business customer does not include a meter reading clause, as required by the Act (i.e. AGA Code clause 4.2.4.1) and as such, the non-standard contract does not comply with the Act.</p>	<p>Alinta Energy should update the non-standard contract for business customers to include the AGA Code clause 4.2.4.1 with regards to the meter reading frequency.</p>
64	<p>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.1</p> <p>A non-standard contract must include provisions that ensure that a licensee base a customer's bill on a meter reading and meters must be read at</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>For business customers, the non-standard contract does not include a clause stating that a customer's bill is based on a meter reading and meters must be read at least once per year. However, we observed operational controls in</p>	<p>Alinta Energy should update the non-standard contract for business customers to include the AGA Code clause 4.2.4.1 with regards to the meter reading frequency. That is, the non-standard contract should include a clause that the meters must be read at least once per year.</p>

Obligation No.	License Obligation	Findings	Auditor's recommendations
	least once per year.	place to confirm that customer bills are based on meter reads, which are performed either monthly or quarterly based on a customer's billing cycle.	
65	<p>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.2 Trading Licence clause 4.1.1</p> <p>A non-standard contract must include provisions that ensure that if the licensee accepts a customer reading of the meter, it must not adjust the bill in favour of the licensee if the licensee subsequently discovers the reading was incorrect in favour of the customer.</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>Through our review of NSC for residential and business customers, we noted that there is no specific clause to comply with the requirement of this obligation. That is, NSC does not include a provision to ensure that if Alinta Energy accepts a customer reading of the meter, it must not adjust the bill in favour of Alinta Energy if Alinta Energy subsequently discovers the reading was incorrect in favour of the customer.</p> <p>However, we were informed that operational controls are in place to confirm that customer bills are not adjusted if the customer's meter reading was accepted by Alinta Energy, which was incorrect and in favour of the customer.</p>	Alinta Energy should update the non-standard contract for business customers to include the AGA Code clause 4.2.4.2 with regards to non-adjustment of a customer's bill when customer's reading are accepted by Alinta Energy and if the adjustment is not in favour of the customer.
135	<p>Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 3.1(2)</p> <p>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</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>Alinta Energy self-identified this obligation as 'non-compliant' in their 2021-22 Annual Compliance Report.</p> <p>For 11 customers, Requests for Gas (RFGs) requests raised in a system (i.e. ARMA) before 3pm on Fri 11 March 2022 were not forwarded to the distributor (i.e.</p>	Alinta Energy should continue to use the manual tracking spreadsheet for RFGs received and RFGs forwarded to ATCO to help avoid any delays. Also, Work Instruction #3617 "Issue a Request for Gas (RFG) to ATCO Gas" should be updated to specify the timeline within which RFG requests need to be submitted to ATCO after they have been received from a customer.

Obligation No.	License Obligation	Findings	Auditor's recommendations
	on a business day; or the next business day, if the request is received after 3pm or on a weekend or public holiday.	ATCO) until Mon 14 March 2022 because of incorrect details captured in the RFGs, which did not go through to ATCO. Through our procedures we noted that a manual tracking spreadsheet is maintained by the Alinta Energy Customer Service Team on RFGs received during the day and forwarded to ATCO; however, noted that Work Instruction #3617 "Issue a Request for Gas (RFG) to ATCO Gas" does not specify the timeline within which RFG requests need to be submitted to ATCO.	
137	<p>Energy Coordination Act section 11M Trading License clauses 2.1.1 and 6.3.1</p> <p>A retailer must issue a bill at least every 105 days unless the conditions specified are met.</p>	<p>Non-Compliance and Control Deficiency - B/2 (non-compliant with generally adequate controls)</p> <p>Based on the review of Alinta Energy's Annual Compliance Reports for the year 2019-20, 2020-21 and 2021-22, instances were reported where customers were not billed at least every 105 days. The number of instances along with reason of delay are as follows:</p> <ul style="list-style-type: none"> • 2019-20: 5,596 bills were issued after 105 days as Billing return codes for quarterly accounts were set to 120 days instead of 105 days. • 2020-21: 3,108 bills were issued after 105 days as there was a Fuji Xerox technical issue - the automated E-billing process was turned off for implementation of an unrelated project and not turned back on. • 2021-22: Four bills were issued after 105 days as there was an Issue with the CISOV system billing calendar, which caused deceased 	Noting that Alinta Energy has implemented a number of process and control improvements related to this area, they should continue to review the Unbilled Exception Report. This would enable Alinta Energy to monitor for situations where customers are not being billed in a timely manner such that the situation can be proactively identified and rectified before reaching the 105-day period.

Obligation No.	License Obligation	Findings	Auditor's recommendations
		<p>estate accounts to be excluded instead of being sent.</p> <p>We were advised that over the past three years (i.e. during the audit review period), system enhancements have been implemented by Alinta Energy, including exception reporting via the billing system (i.e. CIS-OV), to improve compliance with this obligation.</p>	
186	<p>Compendium clause 5.6(1)</p> <p>A retailer must not charge a residential customer a late payment fee in the circumstances specified in clauses 5.6(1)(b)-(d). Note: the changes to the Compendium (which came into effect on 1 January 2020) included the deletion of clause 5.6(1)(a) and changes to clause 5.6(1)(c).</p>	<p>Non-Compliance and Control Deficiency - B/2 (non-compliant with generally adequate controls)</p> <p>Alinta Energy self-identified this obligation as 'non-compliant' in their 2021-22 Annual Compliance Report. As per the Annual Compliance Report, for 64 customers the late payment fees were incorrectly charged due to technical issues with the payment gateway used by Alinta Energy. Subsequently, Alinta Energy has implemented an additional monitoring process to detect and alert Alinta Energy on the day of the incident, should an incident of this type re-occur.</p> <p>Further, through our discussions with the Customer Service and Credit and Collection Team, we noted that for billing related complaints, customers will be put on payment extension in CIS-OV, which will auto-restrict charging late payment fees to customer's account. However, for other type of complaints, there is no process in place to identify unresolved complaint cases and appropriate waiver of late payment fees. While</p>	<p>Alinta Energy should:</p> <ul style="list-style-type: none"> • Update Work Instruction #2858 "Waiving of Fees" to clearly specify the steps involved to perform the manual process for waiving late payment fees for customers who have made a complaint. • For complaints other than billing related complaints, implement mechanisms (e.g. an analytics report etc.) to track the waiver of late payment fees for customers who have unresolved complaints as at their payment due date.

Obligation No.	License Obligation	Findings	Auditor's recommendations
		the Credit and Collection Team manually reviews the late payment fees report with complaint cases customers, the Work Instruction #2858 "Waiving of Fees" does not clearly specify the steps involved to perform this manual process to waive late payment fees.	
206A	<p>Compendium clause 6.4 (3)</p> <p>If the residential customer accepts an instalment plan offered by the retailer, the retailer must provide the information specified in clauses 6.4(3)(a)(i)-(iii) within 5 business days of the customer accepting the plan and notify the customer of any amendments to the instalment plan at least 5 business days before they come into effect (unless agreed otherwise with the customer) and provide the customer with information explaining the changes.</p>	<p>Non-Compliance and Control Deficiency - C/2 (non-compliant with inadequate controls)</p> <p>Through our process discussion interviews with the Customer Service Team and examination of documents, customers who enter the financial hardship program and who are on payment plan arrangements (i.e. instalment plan), are verbally informed of their instalment plan. There is no formal written communication provided to customers.</p> <p>This obligation was reported as 'not-rated with inadequate controls' in the previous 2019 GTL9 Performance Audit. We were advised that actions are being progressed to be completed by the end of Quarter 3 FY23. The current action plan progress is provided within Section 5 of this report.</p>	<p>Alinta Energy should:</p> <ul style="list-style-type: none"> Establish a consistent process for providing, within 5 business days and in writing or by electronic means, information to customers entering or amending instalment plans; and Explore system limitations to consider whether enhancements can be made to provide comfort with regard to instalment plan obligations. <p><i>(Note: Refer to Recommendation 16/2019 within Section 5 of this report.)</i></p>

Obligation No.	License Obligation	Findings	Auditor's recommendations
220	<p>Energy Coordination Act section 11M; Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(7)</p> <p>A retailer must comply with the ERA's Financial Hardship Policy Guidelines.</p>	<p>Non-Compliance and Control Deficiency - B/2 (non-compliant with generally adequate controls)</p> <p>We compared Alinta Energy's Hardship Policy developed in 2015 with the ERA's Financial Hardship Policy Guidelines published in 2019. We noted that the Hardship Policy and associated Work Instructions (i.e. Hardship procedures) largely aligns with the ERA's Financial Hardship Policy Guidelines. However, per the ERA Guideline clause 6.10(2)(k), Alinta Energy's Hardship Policy does not include a statement on how Alinta Energy will treat information disclosed by the customer to Alinta Energy and information held by Alinta Energy in relation to the customer.</p>	<p>Alinta Energy should review the checklist of requirements included within the ERA's Financial Hardship Policy Guidelines and confirm that these requirements have been updated within the Hardship Policy and associated Work Instructions (as relevant). This should include how Alinta Energy will treat information disclosed by the customer to Alinta Energy and information held by Alinta Energy in relation to the customer.</p>
252	<p>Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(2)</p> <p>The complaints handling process under clause 12.1(1) must comply with AS/NZS 10002:2014 and address, at the least, the criteria specified in subclauses 12.1(2)(b)-(c). The complaints handling process must be available at no cost to customers.</p>	<p>Non-Compliance and Control Deficiency - B/2 (non-compliant with generally adequate controls)</p> <p>Based on our review of the complaints handling process, training pack and the Retail Complaints Reporting Framework, we noted the complaints handling process documentation did not comply with some aspects of AS/NZS10002:2014. Specifically, the following items are not captured:</p> <ul style="list-style-type: none"> Alinta Energy's commitment towards an appropriate privacy environment for customer information received via complaints. (Note: a separate Privacy Policy is provided on Alinta Energy's public website) A Complaints Management Policy including definition of roles and responsibilities of 	<p>Alinta Energy should perform a more detailed review of the current complaints handling process to identify potential improvements. Alinta Energy should then develop and publish a Complaints Management Policy which is in accordance with AS/NZS10002:2014 and addresses the specific exceptions noted.</p>

Obligation No.	License Obligation	Findings	Auditor's recommendations
		<p>the Alinta Energy's key stakeholders involved in the complaints management process (e.g. Customer Service Team etc.).</p> <ul style="list-style-type: none"> Definition of continuous improvement and internal reporting practices, including root cause analysis and trend monitoring of various complaints received by Alinta Energy. 	

2.8 Summary of Previous Audit Recommendations

This Audit considered Alinta Energy's progress in completing the action plans detailed in the 2019 Performance Audit Report.

Based on our examination of relevant documents, discussion with Alinta Energy personnel and consideration of the results of testing against the associated Licence obligations, we determined that Alinta Energy has largely completed and closed out 20 action plans (out of 23 management actions) detailed in the 2019 Performance Audit Report. Two (2) recommendations relating to two (2) Licence obligations (i.e. obligation no. 206 and 206A - communication with customers experiencing payment difficulties) are in progress.

Refer to Section 4 "Previous audit non-compliances and recommendations" of this report for further details.

2.9 Summary of Recommendations to Address Current Non-Compliances and Control Deficiencies

The table below summarises the recommendations raised to address the current non-compliances and control deficiencies identified during the audit. These recommendations have been discussed with Alinta Energy management and will be incorporated into the Post-audit Implementation Plan.

Table 3: Recommendations to Address Current Non-Compliances and Control Deficiencies

Rec reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by end of audit period
01/2022	<p>B/2 Obligation No. 2 Energy Coordination Act section 11WG(1) Trading Licence clause 6.4.1 Alinta Energy's non-standard contract for a business customer does not include a meter reading clause, as required by</p>	<p>Alinta Energy should update the non-standard contract for business customers to include the AGA Code clause 4.2.4.1 with regards to the meter reading frequency.</p>	<p>The recommendation has not been addressed and will be incorporated into the Post-audit Implementation Plan.</p>

Rec reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by end of audit period
	the Act (i.e. AGA Code clause 4.2.4.1) and as such, the non-standard contract does not comply with the Act.		
02/2022	<p>B/2 Obligation No. 64 Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.1 For business customers, the non-standard contract does not include a clause stating that a customer's bill is based on a meter reading and meters must be read at least once per year. However, we observed operational controls in place to confirm that customer bills are based on meter reads, which are performed either monthly or quarterly based on a customer's billing cycle.</p>	Alinta Energy should update the non-standard contract for business customers to include the AGA Code clause 4.2.4.1 with regards to the meter reading frequency. That is, the non-standard contract should include a clause that the meters must be read at least once per year.	The recommendation has not been addressed and will be incorporated into the Post-audit Implementation Plan.
03/2022	<p>B/2 Obligation No. 65 Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.2 Trading Licence clause 4.1.1 Through our review of NSC for residential and business customers, we noted that there is no specific clause to comply with the requirement of this obligation. That is, NSC does not include a provision to ensure that if Alinta Energy accepts a customer reading of the meter, it must not adjust the bill in favour of Alinta Energy if Alinta Energy subsequently discovers the reading was incorrect in favour of the customer.</p> <p>However, we were informed that operational controls are in place to confirm that customer bills are not adjusted if the customer's meter reading was accepted by Alinta Energy, which was incorrect and in favour of the customer.</p>	Alinta Energy should update the non-standard contract for business customers to include the AGA Code clause 4.2.4.2 with regards to non-adjustment of a customer's bill when customer's reading are accepted by Alinta Energy and if the adjustment is not in favour of the customer.	The recommendation has not been addressed and will be incorporated into the Post-audit Implementation Plan.

Rec reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by end of audit period
04/2022	<p>B/2 Obligation No. 135 Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 3.1(2) Alinta Energy self-identified this obligation as 'non-compliant' in their 2021-22 Annual Compliance Report.</p> <p>For 11 customers, Requests for Gas (RFGs) requests raised in a system (i.e. ARMA) before 3pm on Fri 11 March 2022 were not forwarded to the distributor (i.e. ATCO) until Mon 14 March 2022 because of incorrect details captured in the RFGs, which did not go through to ATCO. Through our procedures we noted that a manual tracking spreadsheet is maintained by the Alinta Energy Customer Service Team on RFGs received during the day and forwarded to ATCO; however, noted that Work Instruction #3617 "Issue a Request for Gas (RFG) to ATCO Gas" does not specify the timeline within which RFG requests need to be submitted to ATCO.</p>	<p>Alinta Energy should continue to use the manual tracking spreadsheet for RFGs received and RFGs forwarded to ATCO to help avoid any delays. Also, Work Instruction #3617 "Issue a Request for Gas (RFG) to ATCO Gas" should be updated to specify the timeline within which RFG requests need to be submitted to ATCO after they have been received from a customer.</p>	<p>The recommendation has not been addressed and will be incorporated into the Post-audit Implementation Plan.</p>
05/2022	<p>B/2 Obligation No. 137 Energy Coordination Act section 11M Trading License clauses 2.1.1 and 6.3.1 Based on the review of Alinta Energy's Annual Compliance Reports for the year 2019-20, 2020-21 and 2021-22, instances were reported where customers were not billed at least every 105 days. We were advised that over the past three years (i.e. during the audit review period), system enhancements have been implemented by Alinta Energy, including exception reporting via the billing system (i.e. CIS-OV), to improve compliance with this obligation. On review of Annual Compliance Reports from 2019-20 to 2021-22, we noted the number of bills along with reason of delay are as follows:</p>	<p>Noting that Alinta Energy has implemented a number of process and control improvements related to this area, they should continue to review the Unbilled Exception Report. This would enable Alinta Energy to monitor for situations where customers are not being billed in a timely manner such that the situation can be proactively identified and rectified before reaching the 105-day period.</p>	<p>The recommendation has not been addressed and will be incorporated into the Post-audit Implementation Plan.</p>

Rec reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by end of audit period
	<ul style="list-style-type: none"> • 2019-20: 5,596 bills were issued after 105 days as Billing return codes for quarterly accounts were set to 120 days instead of 105 days. • 2020-21: 3,108 bills were issued after 105 days as there was a Fuji Xerox technical issue - the automated E-billing process was turned off for implementation of an unrelated project and not turned back on. • 2021-22: Four bills were issued after 105 days as there was an Issue with CISOV system billing calendar caused deceased estate accounts to be excluded instead of being sent. 		
06/2022	<p>B/2 Obligation No. 186 Compendium clause 5.6(1) Alinta Energy self-identified this obligation as 'non-compliant' in their 2021-22 Annual Compliance Report. As per the Annual Compliance Report, for 64 customers the late payment fees were incorrectly charged due to technical issues with the payment gateway used by Alinta Energy.</p> <p>Through our discussions with the Customer Service and Credit and Collection Team, we noted that for billing related complaints, customers will be put on payment extension in CIS-OV, which will auto-restrict charging late payment fees to customer's account. However, for other type of complaints, there is no process in place to identify unresolved complaint cases and appropriate waiver of late payment fees. While the Credit and Collection Team manually reviews the late payment fees report with complaint cases customers, the Work Instruction #2858 "Waiving of Fees" does not clearly specify the steps involved to perform this manual process to waive late payment fees.</p>	<p>Alinta Energy should:</p> <ul style="list-style-type: none"> • Update Work Instruction #2858 "Waiving of Fees" to clearly specify the steps involved to perform the manual process for waiving late payment fees for customers who have made a compliant. • For complaints other than billing related complaints, consider implementing a monitoring control to track the waiver of late payment fees for customers who have unresolved complaints as at their payment due date. 	<p>The recommendation has not been addressed and will be incorporated into the Post-audit Implementation Plan.</p>

Rec reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by end of audit period
07/2022	<p>C/2 Obligation No. 206A Compendium clause 6.4 (3) Through our process discussion interviews with the Customer Service Team and examination of documents, customers who enter the financial hardship program and who are on payment plan arrangements (i.e. instalment plan), are verbally informed of their instalment plan. There is no formal written communication provided to customers.</p>	<p>Alinta Energy should:</p> <ul style="list-style-type: none"> Establish a consistent process for providing, within 5 business days and in writing or by electronic means, information to customers entering or amending instalment plans; and Explore system limitations to consider whether enhancements can be made to provide comfort with regard to instalment plan obligations. 	<p>CIS-OV (i.e. Alinta Energy's billing system) is in the process of being improved and templates have been developed to communicate with customers across three streams (i.e. Hardship, Centrepay and General Arrears). However, Alinta Energy is in the final stages of testing the system development and customer communication, which is expected to be completed by Quarter 3 FY2022.</p>
08/2022	<p>B/2 Obligation No. 220 Energy Coordination Act section 11M; Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(7)</p> <p>We compared Alinta Energy's Hardship Policy developed in 2015 with the ERA's Financial Hardship Policy Guidelines published in 2019. We noted that the Hardship Policy and associated Work Instructions (i.e. Hardship procedures) largely aligns with the ERA's Financial Hardship Policy Guidelines. However, per the ERA Guideline clause 6.10(2)(k), Alinta Energy's Hardship Policy does not include a statement on how Alinta Energy will treat information disclosed by the customer to Alinta Energy and information held by Alinta Energy in relation to the customer.</p>	<p>Alinta Energy should review the checklist of requirements included within the ERA's Financial Hardship Policy Guidelines and confirm that these requirements have been updated within the Hardship Policy and associated Work Instructions (as relevant). This should include how Alinta Energy will treat information disclosed by the customer to Alinta Energy and information held by Alinta Energy in relation to the customer.</p>	<p>The recommendation has not been addressed and will be incorporated into the Post-audit Implementation Plan.</p>
09/2022	<p>B/2 Obligation No. 252 Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1</p>	<p>Alinta Energy should perform a more detailed review of the current complaints handling process to identify</p>	<p>The recommendation has not been addressed and will be incorporated into the Post-audit</p>

Rec reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by end of audit period
	<p>Compendium clause 12.1(2) Based on our review of the complaints handling process, training pack and the Retail Complaints Reporting Framework, we noted the complaints handling process documentation did not comply with some aspects of AS/NZS10002:2014. Specifically, the following items are not captured:</p> <ul style="list-style-type: none"> • Alinta Energy's commitment towards an appropriate privacy environment for customer information received via complaints. (Note: a separate Privacy Policy is provided on Alinta Energy's public website) • A Complaints Management Policy including definition of roles and responsibilities of the Alinta Energy's key stakeholders involved in the complaints management process (e.g. Customer Service Team etc.). • Definition of continuous improvement and internal reporting practices, including root cause analysis and trend monitoring of various complaints received by Alinta Energy. 	<p>potential improvements. Alinta Energy should then develop and publish a Complaints Management Policy which is in accordance with AS/NZS10002:2014 and addresses the specific exceptions noted.</p>	<p>Implementation Plan.</p>

2.10 Limitations

We understand that a copy of this report will be provided to the ERA for the purpose of reporting on the Performance Audit for the Licence. We agree that a copy of this report may be provided to the ERA for its information in connection with this purpose, but only on the basis that we accept no duty, liability or responsibility to the ERA in relation to the report. We accept no duty, responsibility or liability to any party, other than Alinta Energy, in connection with the report or this engagement.

Our engagement provides reasonable assurance as defined in ASAE 3100. Reasonable assurance means a high but not absolute level of assurance. There are inherent limitations in any assurance engagement, and these include the use of testing, the inherent limitations of any internal control structure, and the fact that most assurance evidence is persuasive rather than conclusive.

Hence, because of the inherent limitations of any compliance procedure, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance, as the engagement is not performed continuously throughout the period and the procedures performed in respect of compliance are undertaken on a test basis.

The conclusion expressed in this report has been formed on the above basis and the steps outlined in the Audit Plan. Any projection of the evaluation of the level of compliance to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with management procedures may deteriorate.

3. Compliance Performance Overview

The following tables summarise the assessments made during the Audit of Alinta Energy's compliance and the adequacy of controls in place to manage compliance with the relevant obligations or conditions of the GTL9.

Table 4 sets out the rating scale defined by the ERA in the Guidelines for the assessment of the level of compliance with the conditions of the GTL9. For the highest possible compliance rating to be achieved, Alinta Energy was required to demonstrate it has maintained mature processes and controls over the audit period to facilitate compliance with the relevant obligations.

Table 4: Compliance and controls adequacy rating scale

Controls Adequacy Rating		Compliance Rating	
Rating	Description	Rating	Description
A	Adequate controls - no improvement needed	1	Compliant
B	Generally adequate controls - improvement needed	2	Non-compliant - minor effect on customers or third parties
C	Inadequate controls - significant improvement required	3	Non-compliant - moderate effect on customers or third parties
D	No controls evident	4	Non-compliant - major effect on customers or third parties
N/P	Not performed - No activity took place to exercise this obligation during the Audit Period and hence, assessment of control adequacy was not performed	N/R	Not-rated - No activity took place during the Audit Period and hence, assessment of compliance was not performed

Table 5 summarises the assessments made through this Audit on Alinta Energy's compliance and the adequacy of controls in place to manage compliance with the obligations or conditions of the GTL9.

Table 5: Compliance and controls rating scale summary

Controls Rating	Compliance Rating					Total
	1	2	3	4	N/R	
A	151					151
B	18	8				26
C		1				1
D						0
N/P	0				41	41
Total	169	9	0	0	41	219

Note: in accordance with the ERA Audit Guidelines, obligations assessed as being "not applicable" to Alinta Energy's operations have not been included within this report. These "not applicable" obligations comprise of the obligations provided within the approved Audit Plan and two additional obligation identified within Section 2.6 'Deviation from the Audit Plan'.

Table 6 summarises specific assessments for each Licence obligation. The detailed findings, including relevant observations, recommendations and action plans have been presented in Section 4. Refer to Section 6 - Appendix A for further explanation of the Audit Priority ("Priority") rating scale.

Table 6: Compliance and controls summary

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
1	<i>Energy Coordination Act</i> section 11Q(1-2)	Trading Licence clause 4.2.1	✓					4	✓				
2	<i>Energy Coordination Act</i> section 11WG(1)	Trading Licence clause 6.4.1		✓				4		✓			
3	<i>Energy Coordination Act</i> section 11WG(2)	Trading Licence clause 6.6.1	✓					4	✓				
10	<i>Energy Coordination Act</i> section 11ZA(1)	Trading Licence clause 5.1.1	✓					4	✓				
11	<i>Energy Coordination Act</i> section 11ZAF(a)	Trading Licence clause 4.1.1					✓	5					✓
12	<i>Energy Coordination Act</i> section 11ZAF(b)	Trading Licence clause 4.1.1					✓	5					✓
13	<i>Energy Coordination Act</i> section 11ZAF(c)	Trading Licence clause 4.1.1					✓	4					✓
14	<i>Energy Coordination Act</i> section 11ZAH(2)	Trading Licence clause 4.1.1					✓	5					✓
15	<i>Energy Coordination Act</i> section 11ZAJ	Trading Licence clause 4.1.1					✓	4					✓
16	<i>Energy Coordination Act</i> section 11ZAJ <i>Energy Coordination (Customer Contracts) Reg</i> 38A(4)	Trading Licence clause 4.1.1					✓	5					✓
24	<i>Energy Coordination Act</i> section 11ZQH(a)	Trading Licence clause 6.1.1	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
24A	<i>Energy Coordination Act</i> section 11ZQH(b)	Trading Licence clause 6.1.1	✓					4	✓					
29	<i>Energy Coordination Act</i> section 11M <i>Energy Coordination (Gas Tariffs) Regulations 2000</i> Reg 5(1)	Trading Licence clause 4.1.1	✓					4	✓					
31	<i>Energy Coordination Act</i> section 11M <i>Energy Coordination (Gas Tariffs) Regulations 2000</i> Reg 6(4)	Trading Licence clause 4.1.1	✓					4	✓					
32	<i>Energy Coordination (Customer Contracts) Reg</i> 12(2)	Trading Licence clause 4.1.1	✓					4	✓					
33	<i>Energy Coordination (Customer Contracts) Reg</i> 12(4)(a)	Trading Licence clause 4.1.1	✓					4	✓					
34	<i>Energy Coordination (Customer Contracts) Reg</i> 12(4)(b)	Trading Licence clause 4.1.1	✓					4	✓					
35	<i>Energy Coordination (Customer Contracts) Reg</i> 12(5)(a)	Trading Licence clause 4.1.1	✓					4	✓					
36	<i>Energy Coordination (Customer Contracts) Reg</i> 12(5)(b)	Trading Licence clause 4.1.1	✓					4	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
37	<i>Energy Coordination (Customer Contracts) Reg 12(5)(c)</i>	Trading Licence clause 4.1.1	✓					4	✓				
38	<i>Energy Coordination (Customer Contracts) Reg 12(5)(d)</i>	Trading Licence clause 4.1.1	✓					4	✓				
39	<i>Energy Coordination (Customer Contracts) Reg 12(5)(e)</i>	Trading Licence clause 4.1.1	✓					4	✓				
40	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.2</i>	Trading Licence clause 4.1.1	✓					4	✓				
41	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.3</i>	Trading Licence clause 4.1.1	✓					5	✓				
42	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.2.1 and 5.1.2.2</i>	Trading Licence clause 4.1.1	✓					4	✓				
43	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.3.1 and 5.1.3.2</i>	Trading Licence clause 4.1.1	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
44	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.4.1 and 5.1.4.2</i>	Trading Licence clause 4.1.1	✓					4	✓				
45	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.5.1, 5.1.5.2 and 5.1.5.3</i>	Trading Licence clause 4.1.1	✓					4	✓				
46	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.7.2</i>	Trading Licence clause 4.1.1	✓					4	✓				
47	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(a)</i>	Trading Licence clause 4.1.1	✓					4	✓				
48	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(b)</i>	Trading Licence clause 4.1.1	✓					4	✓				
49	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(c)</i>	Trading Licence clause 4.1.1	✓					4	✓				
50	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(d)</i>	Trading Licence clause 4.1.1	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
51	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(e) and (f)</i>	Trading Licence clause 4.1.1	✓					2	✓				
52	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.2.2.2</i>	Trading Licence clause 4.1.1	✓					4	✓				
53	<i>Energy Coordination (Customer Contracts) Reg 13(1), AGA Code clause 4.4.6.2</i>	Trading Licence clause 4.1.1	✓					4	✓				
54	<i>Energy Coordination (Customer Contracts) Reg 13(3)</i>	Trading Licence clause 4.1.1	✓					4	✓				
55	<i>Energy Coordination (Customer Contracts) Reg 13(4)</i>	Trading Licence clause 4.1.1	✓					3	✓				
56	<i>Energy Coordination (Customer Contracts) Reg 14(2)</i>	Trading Licence clause 4.1.1	✓					4	✓				
57	<i>Energy Coordination (Customer Contracts) Reg 14(3), AGA Code clause 4.1.2.1 and 4.1.2.2</i>	Trading Licence clause 4.1.1	✓					3	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
58	<i>Energy Coordination (Customer Contracts) Reg 14, AGA Code clause 4.1.3.1 and 4.1.3.2</i>	Trading Licence clause 4.1.1	✓					3	✓				
59	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.1</i>	Trading Licence clause 4.1.1	✓					2	✓				
60	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.1, 4.2.3.2 and 4.2.3.3</i>	Trading Licence clause 4.1.1	✓					4	✓				
61	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.2</i>	Trading Licence clause 4.1.1	✓					4	✓				
62	<i>Energy Coordination (Customer Contracts) Reg 15(1) and (2)</i>	Trading Licence clause 4.1.1	✓					4	✓				
63A.	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.4</i>	Trading Licence clause 4.1.1	✓					4	✓				
64	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.1</i>	Trading Licence clause 4.1.1		✓				2		✓			

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
65	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.2</i>	Trading Licence clause 4.1.1		✓				4		✓			
66	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.4</i>	Trading Licence clause 4.1.1	✓					4	✓				
67	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.5</i>	Trading Licence clause 4.1.1	✓					4	✓				
68	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.1</i>	Trading Licence clause 4.1.1	✓					3	✓				
69	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.2</i>	Trading Licence clause 4.1.1	✓					4	✓				
70	<i>Energy Coordination (Customer Contracts) Reg 16(3)</i>	Trading Licence clause 4.1.1	✓					4	✓				
71	<i>Energy Coordination (Customer Contracts) Reg 19</i>	Trading Licence clause 4.1.1		✓				3	✓				
72	<i>Energy Coordination (Customer Contracts) Reg 20(2) AGA Code clause 4.3.5.1</i>	Trading Licence clause 4.1.1	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
72A	<i>Energy Coordination (Customer Contracts) Reg 20(3)</i>	Trading Licence clause 4.1.1	✓					4	✓				
72B	<i>Energy Coordination (Customer Contracts) Reg 22</i>	Trading Licence clause 4.1.1	✓					4	✓				
73	<i>Energy Coordination (Customer Contracts) Reg 40(3)</i>	Trading Licence clause 4.1.1	✓					4	✓				
74A	<i>Energy Coordination (Customer Contracts) Reg 48</i>	Trade Licence clause 4.1.1	✓					3	✓				
75A	<i>Energy Coordination (Customer Contracts) Reg 49(2)</i>	Trading Licence clause 4.1.1					✓	4					✓
76	<i>Energy Coordination (Customer Contracts) Reg 49(3)</i>	Trading Licence clause 4.1.1					✓	4					✓
77	<i>Energy Coordination (Customer Contracts) Reg 49(4)</i>	Trading Licence clause 4.1.1					✓	4					✓
78	<i>Energy Coordination (Customer Contracts) Reg 49(5)</i>	Trading Licence clause 4.1.1					✓	4					✓
79	<i>Energy Coordination (Customer Contracts) Reg 50</i>	Trading Licence clause 4.1.1	✓					5	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
80	<i>Energy Coordination (Customer Contracts) Reg 44</i>	Trading Licence clause 4.1.1	✓					4	✓				
83	<i>Energy Coordination (Customer Contracts) Reg 46(1)</i>	Trading Licence clause 4.1.1					✓	4					✓
84	<i>Energy Coordination (Customer Contracts) Reg 46(4)</i>	Trading Licence clause 4.1.1	✓					3	✓				
84A	<i>Energy Coordination (Customer Contracts) Reg 47(2) and (4)</i>	Trading Licence clause 4.1.1	✓					4	✓				
91	<i>Energy Coordination (Customer Contracts) Reg 42</i>	Trading Licence clause 4.1.1	✓					5	✓				
96	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 5.1.2	✓					4	✓				
97	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 5.1.3	✓					4	✓				
98	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 4.6.4					✓	5					✓
99	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 3.7.1	✓					5	✓				
100	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 4.3.1	✓					4	✓				
101	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 4.4.1(a)					✓	4					✓

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
102	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 4.5.1	✓					4	✓				
103	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 3.8.1					✓	4					✓
106	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 6.4.2	✓					4	✓				
107	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 6.4.3	✓					4	✓				
108	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 6.5.1	✓					4	✓				
109	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 6.8.1 and 6.8.2	✓					4	✓				
110	<i>Energy Coordination Act section 11M</i>	Trading Licence Schedule 1 clause 2.5					✓	4					✓
111	<i>Energy Coordination Act section 11M</i>	Trading Licence Schedule 1 clause 2.7					✓	4					✓
112	<i>Energy Coordination Act section 11M</i>	Trading Licence Schedule 1 clauses 3.1 and 3.2					✓	4					✓
113	<i>Energy Coordination Act section 11M</i>	Trading Licence Schedule 1 clause 4.1	✓					4	✓				
116	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 4</i>	Trading Licence clause 6.2.1	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
117	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 5(1)</i>	Trading Licence clause 6.2.1	✓					4	✓					
118	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 5(2) and 5(3)</i>	Trading Licence clause 6.2.1	✓					4	✓					
119	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 6(1)(a)</i>	Trading Licence clause 6.2.1	✓					4	✓					
119A	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 6(1)(b)</i>	Trading Licence clause 6.2.1 Code of Conduct clause 6(1)(b)	✓					4	✓					
120A	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 6(2)</i>	Trading Licence clause 6.2.1 Code of Conduct clause 6(2)	✓					4	✓					
120B	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 6(3)</i>	Trading Licence clause 6.2.1	✓					4	✓					
121A	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 6(5)</i>	Trading Licence clause 6.2.1	✓					4	✓					
122	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 7(1)</i>	Trading Licence clause 6.2.1					✓	4						✓

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
123	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 7(2)</i>	Trading Licence clause 6.2.1	✓					4	✓				
124	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 8(1)</i>	Trading Licence clause 6.2.1	✓					3	✓				
125	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 8(2)</i>	Trading Licence clause 6.2.1					✓	4					✓
126	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 9</i>	Trading Licence clause 6.2.1					✓	4					✓
128	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 12</i>	Trading Licence clause 6.2.1	✓					4	✓				
129	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 13</i>	Trading Licence clause 6.2.1	✓					4	✓				
134	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 3.1(1)	✓					4	✓				
135	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 3.1(2)		✓				1		✓			

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
136	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.1(a)	✓					1	✓				
137	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.1(b)		✓				1		✓			
138	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(1)					✓	4					✓
139	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(2)					✓	4					✓
140	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(3)					✓	4					✓
141	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(4)					✓	4					✓

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
142	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(5)					✓	4					✓
143	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(6)					✓	4					✓
144	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.3(1)	✓					4	✓				
145	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.3(2)		✓				4	✓				
146	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.4	✓					4	✓				
147	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.5(1)	✓					3	✓				
149	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.5(3)	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
150	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.6	✓					4	✓				
152	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.7(1)	✓					5	✓				
154	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.8(1)	✓					4	✓				
155	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.8(2)	✓					4	✓				
156	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.8(3)		✓				4	✓				
157	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.9	✓					4	✓				
158	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.10	✓					5	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
159	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.11(1)	✓					4	✓				
160	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.11(2)	✓					4	✓				
161	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.12(1)					✓	4					✓
163	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.13					✓	4					✓
164	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(1)	✓					5	✓				
165	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(2)	✓					3	✓				
165A	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(3)					✓	3					✓

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
166	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1. Compendium clause 4.15	✓					4	✓					
167	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.16(1)(a)		✓				4	✓					
168	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.16(1)(b)	✓					4	✓					
169	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.16(2)	✓					4	✓					
170	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.16(3)		✓				4	✓					
171	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.17(2)	✓					4	✓					
172	<i>Energy Coordination Act</i> section 11M	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(2) and 4.18(5)</i>	✓					4	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
173	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(3)	✓					4	✓					
174	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(4)	✓					4	✓					
175	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(6)	✓					5	✓					
175A	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(7)					✓	5						✓
176	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(1)					✓	4						✓
177	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(2) and 4.19(6)	✓					4	✓					
178	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(3)	✓					4	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
179	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(4)	✓					4	✓				
180	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(5)	✓					5	✓				
180A	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(7)					✓	4					✓
181	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.1	✓					1	✓				
182	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.2	✓					4	✓				
183	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.3	✓					4	✓				
184	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.4	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
185	<i>Energy Coordination Act</i> section 11M	Trading Licence clause 2.1.1 and clause 6.3.1 Compendium clause 5.5	✓					4	✓				
186	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.6(1)		✓				3		✓			
186A	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.6(2)		✓				4	✓				
187	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.6(3)	✓					4	✓				
188	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1,1 and 6.3.1 Compendium clause 5.6(4)	✓					4	✓				
189	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.6(5)	✓					4	✓				
190	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.7(1)	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
191	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.7(2)	✓					4	✓					
193	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.7(4)	✓					4	✓					
195	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.8(1)	✓					4	✓					
196	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.8(2)	✓					4	✓					
196A	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.8(3)					✓	4						✓
197	<i>Energy Coordination Act</i> section 11M	<i>Trading Licence clauses 2.1.1 and 6.3.1</i> <i>Compendium clause 5.10</i>					✓	4						✓
198	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.1(1)		✓				3	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
199	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.1(3)		✓				3	✓				
200	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.1(4)		✓				3	✓				
200A	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(1)	✓					3	✓				
201	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(2)		✓				3	✓				
202	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(3)		✓				3	✓				
203	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(4)		✓				3	✓				
204	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.3(1)		✓				3	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
205	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.4(1)		✓				3	✓				
206	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.4(2)	✓					3	✓				
206A	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.4(3)			✓			3		✓			
208	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.6(1)		✓				3	✓				
209	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.6(2)	✓					4	✓				
210	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.7		✓				4	✓				
211	<i>Energy Coordination Act</i> section 11M	Trading Licence clause 2.1.1 and clause 6.3.1 Compendium clause 6.8	✓					3	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating						
			A	B	C	D	N/P		1	2	3	4	N/R		
212	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.9(1)						✓	3						✓
214	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(1)	✓						4	✓					
215	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(2)	✓						4	✓					
215A	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(3)	✓						4	✓					
216	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(4)	✓						4	✓					
219	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(6)						✓	4						✓
220	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(7)		✓					4		✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating						
			A	B	C	D	N/P		1	2	3	4	N/R		
220A	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(8)						✓	4						✓
221	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.11		✓					3	✓					
222	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.1	✓						4	✓					
223	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.2(1)	✓						4	✓					
224	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.3						✓	4						✓
225	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.4	✓						4	✓					
227	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.6	✓						2	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
228	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 8.1(1)	✓					4	✓				
229	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 8.1(2)					✓	1					✓
231	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.1(1)	✓					4	✓				
232	<i>Energy Coordination Act</i> section 11M	Trading Licence clause 2.1.1 and 6.3.1 Compendium clause 10.1(2)	✓					4	✓				
233	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.1(3)		✓				4	✓				
234	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(1)	✓					4	✓				
235	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(2)	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
236	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(3)	✓					4	✓				
237	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(4)	✓					2	✓				
238	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.3					✓	4					✓
239	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.4	✓					4	✓				
240	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.5	✓					4	✓				
245	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.9	✓					5	✓				
246	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.10(1)	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
249	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.11(1)	✓					4	✓				
250	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.11(2)	✓					1	✓				
251	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(1)	✓					4	✓				
252	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(2)		✓				4		✓			
254	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and clause 6.3.1 Compendium clause 12.1(3)(a)	✓					4	✓				
255	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(3)(b)	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
255A	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(4)	✓					4	✓					
256	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.2	✓					4	✓					
257	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.3	✓					4	✓					
258	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.4					✓	4						✓
281	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 13.1	✓					3	✓					
282	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 13.2	✓					4	✓					
283	<i>Energy Coordination Act</i> section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 13.3	✓					4	✓					

4. Previous audit non-compliances and recommendations

The following tables summarises the implementation status of the previous performance audit non-compliances and recommendations.

Recommendation reference	Non-compliance / Controls improvement	Recommendation	Date Resolved	Further action required / Detail of further action
Resolved during the current audit period				
1/2019	<p>Controls improvement rating: A/2</p> <p>Obligation no. 74: Energy Coordination (Customer Contracts) Regulations 2004 reg. 20(3) & 48</p> <p>Details: There is no reference in the Non-Standard Contract (NSC) to the requirement that Alinta Energy must not commence legal action in relation to a customer debt if the customer has entered into arrangements to pay and is maintaining this arrangement.</p>	Alinta Energy should update its NSC to include reference to the requirement that Alinta Energy must not commence legal action in relation to a customer debt if the customer has entered into arrangements to pay and is maintaining this arrangement.	March 2020	No
2/2019	<p>Controls improvement rating: A/2</p> <p>Obligation no. 80: Energy Coordination (Customer Contracts) Regulations 2004 reg. 44</p> <p>Details: There is no reference in the NSC to the issuing of a notice in writing to a customer not more than 2 months and not less than one month before the day on which the contract is due to expire (or at the commencement of the contract if the contract is less than 1 month) with information about: the expiry date, alternative supply options, and the terms and conditions for continued supply post contract expiry.</p>	Alinta Energy should update its NSC to include reference to the requirement that Alinta Energy must, when a non-standard contract is due to expire, issue a notice in writing to a customer not more than 2 months and not less than one month before the day on which the contract is due to expire (or at the commencement of the contract if the contract is less than 1 month) with information about: the expiry date, alternative supply options, and the terms and conditions for continued supply post contract expiry.	March 2020	No

Recommendation reference	Non-compliance / Controls improvement	Recommendation	Date Resolved	Further action required / Detail of further action
3/2019	<p>Controls improvement rating: B/2</p> <p>Obligation no. 82: Energy Coordination (Customer Contracts) Regulations 2004 reg. 45(2)</p> <p>Details: Alinta Energy does not include information from time to time on its bill informing the customer that the customer service charter is available free of charge.</p>	Alinta Energy should update its billing template to provide the customer advice that the customer service charter is available free of charge.	December 2019	No
4/2019	<p>Controls improvement rating: C/1</p> <p>Obligations no. 124, 125 & 126: Gas Marketing Code of Conduct cl. 2.5(1), 2.5(2) & 2.6</p> <p>Details: Alinta Energy does not maintain sufficient oversight of training provided to external marketing agents. Training material does not explicitly include references to canvassing and advertising material.</p>	<p>Alinta Energy should increase its level of oversight and involvement with external marketing agents to obtain greater assurance of compliance, including by:</p> <ul style="list-style-type: none"> • Maintaining its own training register; • Developing and maintaining its own list of authorised agents and ensuring ID badges are appropriately retained; • Performing daily checks to ensure marketing agents are wearing ID badges as required; and • Updating training material to explicitly include instructions concerning canvassing and advertising material. 	May 2020	No
5/2019	<p>Controls improvement rating: B/2</p> <p>Obligation no. 136: Compendium of Gas Customer Licence, Obligations cl. 4.1(a)</p> <p>Details: Billing return codes for bills that are issued more than once a month are not set to align with the required timeframes.</p>	Alinta Energy should improve its billing processes by aligning billing return codes for quarterly accounts from 20 days to 30 days.	March 2020	No

Recommendation reference	Non-compliance / Controls improvement	Recommendation	Date Resolved	Further action required / Detail of further action
6/2019	<p>Controls improvement rating: B/2</p> <p>Obligation no. 137: Compendium of Gas Customer Licence, obligations cl. 4.1(b)</p> <p>Details: Alinta Energy continues to issue a small number of bills (approximately 0.5%) outside the prescribed 105-day timeframe.</p>	Alinta Energy should update billing return codes for quarterly accounts from 120 days to 105 days.	March 2020	No
7/2019	<p>Controls improvement rating: B/2</p> <p>Obligation no. 153: Compendium of Gas Customer Licence, obligations cl. 4.7(2)</p> <p>Details: For a small number of customers, actual metering data is not obtained at least once a year as required.</p>	Alinta Energy should consider additional means of communication with customers (e.g. telephone calls) to assist ATCO Gas to access a customer's property to perform a meter read at least once a year.	Jan 2020	No <i>(Note: Due to changes to the Gas Compendium from 1 Jan 2020 (clause 4.7(3)), retailers are no longer responsible for ensuring metering data is obtained once every 12 months. As noted in section 2.6, this clause is no longer applicable to Alinta Energy.)</i>
8/2019	<p>Controls improvement rating: C/3</p> <p>Obligations no. 165 & 165A: Compendium of Gas Customer Licence, obligations cl. 4.14(2) & 4.14(3)</p> <p>Details: If a customer's final bill is in credit, Alinta Energy does not contact the customer for instructions on transferring the amount in credit.</p>	<p>Alinta Energy should</p> <ul style="list-style-type: none"> • Create a more robust process around the closure of customer accounts to ensure customers are contacted for instructions on where to transfer credit amounts at the time of final bill; and • Include information regarding available account credits on the customer's final bill. 	July 2021	No

Recommendation reference	Non-compliance / Controls improvement	Recommendation	Date Resolved	Further action required / Detail of further action
9/2019	<p>Controls improvement rating: C/NR</p> <p>Obligations no. 198: Compendium of Gas Customer Licence, obligations cl. 6.1(1)</p> <p>Details: Alinta Energy is unable to readily identify (i) all customers who have had a financial hardship assessment conducted (ii) whether customers who have been referred to the relevant consumer representative have been referred within the required timeframe.</p>	<p>Alinta Energy should</p> <ul style="list-style-type: none"> • Develop and maintain a record of all customers who have informed the retailer of payment difficulties and had an assessment on financial status performed; and • Explore system limitations of adding payment difficulties information to customer accounts to ensure data can be readily provided on request. 	June 2020	<p>No</p> <p><i>(Note: A new billing platform was not implemented, as noted in management's post-implementation plan progress update to the ERA. However, the existing billing system (CIS-OV) was upgraded to identify customers, who are on financial hardship arrangements and suspended collections.)</i></p>
10/2019	<p>Controls improvement rating: C/NR</p> <p>Obligation no. 199: Compendium of Gas Customer Licence, obligations cl. 6.1(3)</p> <p>Details: Alinta Energy is unable to readily identify (i) all customers who have had a financial hardship assessment conducted (ii) whether customers who have been referred to the relevant consumer representative have been referred within the required timeframe.</p>	<p>Alinta Energy should amend process documentation to:</p> <ul style="list-style-type: none"> • Formalise the requirement to reasonably consider all information obtained in the assessment of a customer's financial situation; • State this information must be recorded against the customer's account; and • Explore system limitations concerning adding payment difficulties information to customer accounts to ensure data can be readily provided on request. 	June 2020	<p>No</p> <p><i>(Note: A new billing platform was not implemented, as noted in management's post-implementation plan progress update to the ERA. However, the existing billing system (CIS-OV) was upgraded to identify customers, who are on financial hardship arrangements and suspended collections.)</i></p>

Recommendation reference	Non-compliance / Controls improvement	Recommendation	Date Resolved	Further action required / Detail of further action
11/2019	<p>Controls improvement rating: C/NR</p> <p>Obligation no. 200: Compendium of Gas Customer Licence, Obligation cl. 6.1(4)</p> <p>Details: Alinta Energy cannot readily identify customers who have had a financial hardship assessment conducted.</p>	<p>Alinta Energy should:</p> <ul style="list-style-type: none"> Establish a standardised process through which customers can be advised of the details of their financial assessment upon request. This should include developing formal scripting; updating processes for recording information about an assessment; establishing an assessment template that can be provided to a customer upon request; preparing training documentation; and Explore system limitations and the applicability of adding financial hardship assessments within customer accounts so data can readily be provided upon request. 	June 2020	No
12/2019	<p>Controls improvement rating: C/NR</p> <p>Obligations no. 200A, 201 & 202: Compendium of Gas Customer Licence Obligations cl. 6.2(1), (2) & (3)</p> <p>Details: Alinta Energy's systems cannot readily identify customers who have had their account action temporarily suspended for at least 15 business days to allow for a financial assessment by a relevant consumer representative.</p>	<p>Alinta Energy should explore system limitations to determine whether accounts suspended temporarily to enable financial assessment by a relevant consumer representative can be readily identified.</p>	June 2020	No

Recommendation reference	Non-compliance / Controls improvement	Recommendation	Date Resolved	Further action required / Detail of further action
13/2019	<p>Controls improvement rating: C/NR</p> <p>Obligation no. 203: Compendium of Gas Customer Licence, obligations cl. 6.2(4)</p> <p>Details: Alinta Energy's systems cannot readily identify customers who require additional time for a relevant consumer representative to complete a financial assessment.</p>	Alinta Energy should explore system limitations to determine whether accounts suspended temporarily to enable financial assessment by a relevant consumer representative and where more time is requested by the customer to complete the assessment, can be readily identified.	June 2020	No
14/2019	<p>Controls improvement rating: C/NR</p> <p>Obligations no. 204 & 205: Compendium of Gas Customer Licence, obligations cl. 6.3(1) & 6.4(1)</p> <p>Details: Alinta Energy was unable to demonstrate that the specified payment options are offered to customers identified as experiencing payment difficulties or being in financial hardship.</p>	Alinta Energy should update its work instructions and supporting task flows for all payment arrangements offered to eligible customers.	June 2020	No
17/2019	<p>Controls improvement rating: C/NR</p> <p>Obligation no. 207: Compendium of Gas Customer Licence</p> <p>Obligations cl. 6.4(4)</p> <p>Alinta Energy was unable to demonstrate that, for a customer who had two instalment plans cancelled for non-payment in the previous 12 months, a third instalment plan was offered if it was satisfied the customer would comply with the instalment plan.</p>	Alinta Energy should explore system limitations to consider whether enhancements can be made so data concerning customers on instalment plans can be readily provided upon request.	Not applicable	No <i>(Note: This obligation is no longer applicable to Alinta Energy based on the ERA Gas Compliance Manual 2022 and as noted in the approved Audit Plan)</i>

Recommendation reference	Non-compliance / Controls improvement	Recommendation	Date Resolved	Further action required / Detail of further action
18/2019	<p>Controls improvement rating: C/NR</p> <p>Obligation no. 208: Compendium of Gas Customer Licence, obligations cl. 6.6(1)</p> <p>Details: Alinta Energy was unable to demonstrate that, if a customer or a relevant consumer representative requested a reduction of the customer's fees, charges or debt, this was considered.</p>	Alinta Energy should explore system limitations to consider whether enhancements can be made so data concerning requests for a reduction of fees, charges or debt can be readily provided upon request.	June 2020	No
19/2019	<p>Controls improvement rating: C/NR</p> <p>Obligation no. 211: Compendium of Gas Customer Licence, obligations cl. 6.8</p> <p>Details: Alinta Energy was unable to demonstrate that, if a customer is experiencing financial hardship, the customer is advised of all options available.</p>	Alinta Energy should explore system limitations to consider whether customer or consumer representative requests can be added to an account to ensure data can be provided readily upon request.	June 2020	No
20/2019	<p>Controls improvement rating: C/NR</p> <p>Obligation no. 212: Compendium of Gas Customer Licence, obligations cl. 6.9(1)</p> <p>Details: Alinta Energy was unable to demonstrate that it consulted with relevant consumer representatives concerning payment in advance amounts.</p>	<p>Alinta Energy should:</p> <ul style="list-style-type: none"> • Document the circumstances in which minimum payment in advance amounts are established for residential customers experiencing payment difficulties or financial hardship, including the requirement to consult with relevant consumer representatives to provide assurance of the assessment; and • Explore system limitations to consider minimum payment in advance functionality to ensure data can be provided upon request. 	June 2020	No <i>(Note: Alinta Energy do not request any advance payments from customers experiencing payment difficulties. This obligation was 'not rated' as no relevant activity was performed during the audit period)</i>

Recommendation reference	Non-compliance / Controls improvement	Recommendation	Date Resolved	Further action required / Detail of further action
21/2019	<p>Controls improvement rating: C/NR</p> <p>Obligation no. 221: Compendium of Gas Customer Licence, obligations cl. 6.11</p> <p>Details: Alinta Energy's systems do not readily identify business customers experiencing payment difficulties.</p>	<p>Alinta Energy should:</p> <ul style="list-style-type: none"> Update work instructions and process documentation to provide guidance to relevant staff to explicitly address the requirement to consider any reasonable request for alternative payment arrangements from a business customer experiencing payment difficulties and outline the alternative payment arrangements available; and Explore system limitations to consider adding alternative payment arrangements for business customers to ensure data can be provided upon request. 	April 2020	No
22/2019	<p>Controls improvement rating: B/2</p> <p>Obligation no. 250: Compendium of Gas Customer Licence, obligations cl. 10.11(2)</p> <p>Details: TTY and interpreter services information is missing from reminder notices and disconnection warnings.</p>	<ul style="list-style-type: none"> Alinta Energy should update templates for reminder notices and disconnection warnings to include TTY and interpreter information. 	March 2020	No
23/2019	<p>Controls improvement rating: C/3</p> <p>Obligation no. 281: Compendium of Gas Customer Licence, obligation cl. 13.1</p> <p>Details: Sample testing of performance reporting data showed data could not be reconciled with the data reported annually to the ERA.</p>	<p>Alinta Energy should:</p> <ul style="list-style-type: none"> Centralise data reporting to one team; Create a process document for extraction of performance reporting data; and Ensure performance reporting data 	June 2020	No

Recommendation reference	Non-compliance / Controls improvement	Recommendation	Date Resolved	Further action required / Detail of further action
		is retained and stored on the online document management system.		
Unresolved during the current audit period and the action is in progress				
15/2019	<p>Controls improvement rating: C/1</p> <p>Obligation no. 206: Compendium of Gas Customer Licence, obligations cl. 6.4(2)</p> <p>Details: Alinta Energy does not consistently provide customers in writing or by electronic means the information concerning their instalment plan.</p>	<p>Alinta Energy should:</p> <ul style="list-style-type: none"> Establish a consistent process for providing, within 5 business days and in writing or by electronic means, information to customers entering or amending instalment plans; and Explore system limitations to consider whether enhancements can be made to provide comfort with regard to instalment plan obligations. 	In progress	<p>Yes</p> <p>CIS-OV (i.e. Alinta Energy's billing system) is in the process of being improved and templates have been developed to communicate with customers across three streams (i.e. Hardship, Centrepay and General Arrears). However, Alinta Energy is in the final stages of testing the system development and customer communication, which is expected to be completed by Quarter 3 FY2022.</p>
16/2019	<p>Controls improvement rating: C/NR</p> <p>Obligation no. 206A: Compendium of Gas Customer Licence, obligations cl. 6.4(3)</p> <p>Details: Alinta Energy does not consistently provide customers within 5 business days, either in writing or by electronic means, the information concerning their instalment plan.</p>			

5. Detailed Findings and Recommendations

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
1	Energy Coordination Act section 11Q(1-2) Trading Licence clause 4.2.1	A licensee must pay the applicable fees in accordance with the Economic Regulation Authority (Licensing Funding) Regulations 2014 clauses 6 & 7. Note: the Energy Coordination (Licensing Fees) Regulations 1999 was repealed on 1 January 2015	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our discussions with the Manager WA Retail Regulation, we were informed that a Licence Payment Spreadsheet is maintained to track annual licence and standing charge amounts due to the ERA. Based on the invoice received from the ERA, the Compliance team gives a reference number to the Accounts Payable team for processing payments according to Alinta Energy's payable process.</p> <p>On a sample review of one license fee payment for the year 2022, we noted that Alinta Energy had paid license fees within the due date. Hence, Alinta Energy has complied with this requirement appropriately.</p>		
2	Energy Coordination Act section 11WG(1) Trading Licence clause 6.4.1	A licensee must, subject to the regulations, not supply gas to a customer other than under a standard form contract approved by the ERA or a non-standard contract that complies with the Act.	Priority: 4	Control Adequacy: B	Compliance Rating: 2
			<p>Alinta Energy currently offers customers two types of contracts, the Standard Form of Contract ("SFC") and the Non-Standard Contract ("NSC"), both to residential customers and business customers. There was no other customer contract in place besides the SFC and NSC, during the audit period. Our examination of the documents noted:</p> <ul style="list-style-type: none"> The latest version of the SFC (effective December 2021) Terms and Conditions were approved by the ERA on 5 July 2017 and is located on Alinta's website. The latest version of the NSCs (i.e. NSC for residential customers and NSC business customers) to supply gas to residential and business customers was effective 1 December 2021 and 1 March 2018, respectively. <p>Based on our testing procedures, while the SFC and the NSC for residential customers complied with the obligation, the NSC for business customers did not comply with one of the obligations of the Act (refer to Obligation no. 64, which notes that the NSC for a business customer does not include a meter reading clause, as required by the Act (i.e. AGA Code clause 4.2.4.1)).</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
3	Energy Coordination Act section 11WG(2) Trading Licence clause 6.6.1	A licensee must comply with a direction given to the licensee under section 11WI.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Alinta Energy has provided up to date contact details to the ERA for the Alinta's Regulation team to provide any direction per Section 11WI.</p> <p>Section 11WI only applies in the event that the ERA requests an SFC to be amended where the clause(s) of the SFC do not meet the regulation requirements. Through our discussions with the regulation team, we were provided one communication that was received from the ERA during the audit period at the time of the GTL9 renewal in July 2020.</p> <p>Our testing of this communication noted compliance with this obligation.</p>		
10	Energy Coordination Act section 11ZA(1) Trading Licence clause 5.2.1	A licensee must provide the ERA with a performance audit by an independent expert acceptable to the ERA within 24 months of commencement and every 24 months thereafter (or longer if the ERA allows).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on our discussions with the Regulation team, a Regulatory Audit Register is maintained, which contains details of all regulatory audits, including due dates. Through examination of the ERA notice of the 2019 GTL9 Performance Audit for Alinta Energy, we noted the Register appropriately captured the details, and the ERA was provided with the previous performance audit within the agreed timeframe. Therefore, Alinta Energy has complied with this obligation.</p>		
11	Energy Coordination Act section 11ZAF(a) Trading Licence clause 4.1.1	A licensee must submit a draft last resort supply plan to the ERA within 3 months (or longer if the ERA allows) of being designated with that role.	Priority: 4/5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through our discussions with the Regulation team, we were advised that Alinta Energy has not been designated as a supplier of last resort and hence, these compliance obligations (i.e. obligation ref. no. 11 to 16) for the 'supplier of last resort' were not assessed for its compliance during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings
12	Energy Coordination Act section 11ZAF(b) Trading Licence clause 4.1.1	A licensee must consult with the ERA with a view to obtaining approval of its draft last resort supply plan.	
13	Energy Coordination Act section 11ZAF(c) Trading Licence clause 4.1.1	A licensee must carry out the arrangements and other provisions in the approved last resort supply plan if it comes into operation.	
14	Energy Coordination Act section 11ZAH(2) Trading Licence clause 4.1.1	A licensee must submit any proposed amendment to its last resort supply plan to the ERA for approval.	
15	Energy Coordination Act section 11ZAJ Trading Licence clause 4.1.1	A licensee, who is designated as a supplier of last resort, must perform the functions of the supplier of last resort and carry out the arrangements and provisions of the last resort supply plan if it comes into operation.	

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
16	Energy Coordination Act section 11ZAJ Energy Coordination (Customer Contracts) Reg 38A(4) Trading Licence clause 4.1.1	A licensee, (supplier of last resort) must supply a transferred customer for at least 3 months after the date of transfer unless the transferred customer terminates the contract.			
24	Energy Coordination Act section 11ZQH(a) Trading Licence clause 6.1.1	The licensee must not supply gas to customers unless the licensee is a member of an approved gas industry ombudsman scheme.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our discussions with the Retail Markets and Customer and Integration team and review of the Energy and Water Ombudsman WA (“EWOWA”) Annual Reports over the past three years, we noted that Alinta Energy has been a member of an approved Gas Industry Ombudsman Scheme throughout the audit period to supply gas.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
24A.	Energy Coordination Act section 11ZQH(b) Trading Licence clause 6.1.1	The licensee must not supply gas to customers unless the licensee is bound by, and compliant with, any decision or direction of the gas industry ombudsman.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>As per the discussion with the Manager WA Retail Regulation, we were informed that Alinta Energy is bound and compliant by the decision of EWOWA. We were further informed that no new decision or direction was provided by the EWOWA for compliance during the audit period.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
29	Energy Coordination Act section 11M Energy Coordination (Gas Tariffs) Regulations 2000 Reg 5(1) Trading Licence clause 4.1.1	A licensee supplying gas in an area referred to in Regulation 3(a), (b), or (c) is required to have at least one capped tariff for any supply of gas in that area.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Under the Energy Coordination (Gas Tariffs) Regulations 2000, at least one capped gas tariff must be applied to the following areas:</p> <ul style="list-style-type: none"> • The Mid-West/South-West area; or • The Albany area; or • The Kalgoorlie-Boulder area. <p>Through our discussions with the Manager WA Retail Regulation, we were informed that Alinta Energy supplies gas to small use and non-residential customers in the Mid-West/South-West, Albany and Kalgoorlie-Boulder areas. Based on the review of the Minister letter for 2022-23, we noted that the tariffs applied are within the capped tariffs as per the Regulations, which are in compliance with this obligation.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
31	Energy Coordination Act section 11M Energy Coordination (Gas Tariffs) Regulations 2000 Reg 6(4) Trading Licence clause 4.1.1	When offering to supply gas to a new customer under a standard form contract, a licensee is to offer to supply gas at a capped tariff.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our discussions with the Customer Service Team and the Sales Team, we were informed that at the time of the account setup process for a new customer in CIS-OV, the capped tariffs approved by the Minister are automatically applied based on the region and contract type. Also, Alinta Energy's SFC states per Clause 3.2 "...A standard price will be no more than the maximum price permitted by the Gas Tariff Regulations..." .</p> <p>Based on our testing, we noted that adequate controls are in place to comply with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
32	Energy Coordination (Customer Contracts) Reg 12(2) Trading Licence clause 4.1.1	Except in prescribed circumstances, a non-standard contract must prohibit the licensee from disconnecting supply or causing disconnection to occur if: (a) a customer has provided to the licensee a written statement from a medical practitioner to the effect that supply is necessary in order to protect the health of a person who lives at the customer's supply address; and (b) the customer has entered into arrangements acceptable to the licensee in relation to payment for gas supplied.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 20 of NSC for business customers and Clause 21 for Residential customers -</p> <p><i>"Your gas cannot be turned off:</i></p> <p><i>[a] where you have provided us with a written statement from a medical practitioner that continued supply of gas is necessary to protect the health of a person living at the supply address and you have entered into arrangements acceptable to us in relation to payment for gas; or</i></p> <p><i>[b] where you have agreed to an alternative payment plan under clause 19 and you have not deviated from this plan."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
33	Energy Coordination (Customer Contracts) Reg 12(4)(a) Trading Licence clause 4.1.1	A non-standard contract must require the licensee, before disconnecting supply for non-payment of a bill, to give a written reminder notice to a customer not less than 14 business days after the day on which a bill was issued advising the customer that payment is overdue and requiring payment to be made on or before	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.1 of NSC for business customers and Clause 20.1 for Residential customers -</p> <p><i>"...Before your gas can be turned off for non-payment of a bill, we will:</i></p> <p><i>[f] give you [in writing]:</i></p> <p><i>[i] a "reminder notice" at least 14 business days after the date the bill was issued, advising that payment is overdue and requiring you to pay by a specified date [which will be at least 20 business</i></p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		the day specified in the reminder notice (being a day not less than 20 business days after the billing day).	<i>days after the date the bill was issued]...</i> Therefore, Alinta Energy has complied with this obligation.		
34	Energy Coordination (Customer Contracts) Reg 12(4)(b) Trading Licence clause 4.1.1	A non-standard contract must require the licensee, before disconnecting supply for non-payment of a bill, to give a disconnection warning to a customer not less than 22 business days after the billing day advising the customer that disconnection will occur unless payment is made on or before the day specified in the disconnection warning (being a day not less than 10 business days after the day on which the disconnection warning is given).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation: Clause 19.1 of NSC for business customers and Clause 20.1 for Residential customers - <i>"...Before your gas can be turned off for non-payment of a bill, we will: [f] give you [in writing]: [ii] if you then fail to pay by the date specified in the reminder notice, a "disconnection warning notice" at least 22 business days after the date the bill is issued, requiring you to pay by a specified date [which will be at least ten [10] business days after the date of the disconnection warning notice]..."</i> Therefore, Alinta Energy has complied with this obligation.		
35	Energy Coordination (Customer Contracts) Reg 12(5)(a) Trading Licence	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for non-payment of a bill if the customer pays the overdue amount or makes an arrangement	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation: Clause 19.1 of NSC for business customers and Clause 20.1 for Residential customers - <i>"...If your gas is turned off for this reason and you either pay the amount due or agree to an alternative</i>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	clause 4.1.1	for its payment and the customer has paid any applicable reconnection fee.	<p><i>payment plan within ten [10] business days after your gas is turned off, we will turn your gas back on or arrange for the network operator to turn your gas back on.</i></p> <p><i>We can charge you a fee for turning your gas back on [or for arranging for the network operator to turn your gas back on...]</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
36	Energy Coordination (Customer Contracts) Reg 12(5)(b) Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for denial of access to a meter, if the customer provides access to the meter and the customer has paid any applicable reconnection fee.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.1 of NSC for business customers and Clause 20.1 for Residential customers -</p> <p><i>"...If your gas is turned off for this reason and you provide access to the meter within ten [10] business days after your gas is turned off, we will turn your gas back on or arrange for the network operator to turn your gas back on. We can charge you a fee for turning your gas back on [or for arranging for the network operator to turn your gas back on]..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
37	Energy Coordination (Customer Contracts) Reg 12(5)(c) Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for unlawful consumption of gas, if the customer pays for the gas consumed and the customer has paid any applicable reconnection fee.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.7 of NSC for business customers and Clause 20.7 for Residential customers -</p> <p><i>"...If we or the network operator turn off your gas for this reason and you stop obtaining your gas in the unauthorised way and pay all amounts owing within ten [10] business days after your gas is turned off, we will turn your gas back on or arrange for the network operator to turn your gas back on. We</i></p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p><i>can charge you a fee for turning your gas back on [or for arranging for the network operator to turn your gas back on]..”</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
38	Energy Coordination (Customer Contracts) Reg 12(5)(d) Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for refusal to pay a refundable advance, if the customer pays the refundable advance and the customer has paid any applicable reconnection fee.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.8 of NSC for business customers and Clause 20.8 for Residential customers - <i>“...If you pay the refundable advance within ten [10] business days after we turn your gas off, we will turn your gas back on...”</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
39	Energy Coordination (Customer Contracts) Reg 12(5)(e) Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 20 business days after disconnection in an emergency situation or for health, safety or maintenance reasons, if the situation or problem giving rise to the need for disconnection has been rectified, and if the customer has paid any applicable reconnection fee.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.1,19.3 and 19.4 of NSC for business customers and Clause 20.8 for Residential customers - <i>“...19.3/20.3 Emergencies</i> <i>We will try to turn your gas on or arrange for the network operator to turn your gas on again as soon as possible [and in any case, within 20 business days after the situation has been rectified].</i> <i>19.4/20.4 Health or safety reasons</i> <i>If we or the network operator have turned your gas off, after we are satisfied that you have fixed the problem, we will try to turn your gas on or arrange for the network operator to turn your gas on again</i></p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p><i>as soon as possible [and in any case, within 20 business days after the situation has been rectified].</i></p> <p><i>19.6/20.6 Planned maintenance</i></p> <p><i>We will do our best to turn your gas on again or arrange for the network operator to turn your gas on as soon as possible [and in any case within 20 business days after the situation that caused your gas to be turned off has been rectified]..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
40	<p>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.2</p> <p>Trading Licence clause 4.1.1</p>	<p>A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a customer who is unable to pay until: alternative payment options have been offered to the customer; the customer is given information on government funded concessions; it has used its best endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date, and the customer has refused to accept the alternative payment option or failed to make payments under it.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 7.3 and 19.1 of NSC for business customers and Clause 7.4 and 20.1 for Residential customers -</p> <p><i>"...7.3/7.4 If you are having trouble paying</i></p> <p><i>If you can't afford to pay your bills, you should let us know as soon as possible. You can write to us, call our customer Service Centre, or email us. Our contact details appear in clause 35 and will appear on each bill.</i></p> <p><i>If you qualify to pay the residential price, within three [3] business days of you informing us that you can't afford to pay your bill, we will assess your situation and if we consider that you are experiencing payment difficulties or financial hardship, we will then offer you:</i></p> <p><i>[a] the option of paying by instalments that are interest-free and fee-free; and/or</i></p> <p><i>[b] additional time to pay your bill; and/or</i></p> <p><i>[c] the option of getting us to redirect your bill to a third person; and/or</i></p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
41	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.3 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a business customer until: it has used its best endeavours to contact the customer; it has offered the customer an extension of time to pay the bill; and it has provided the customer a written notice of its intention to disconnect at least 5 business days' notice prior to the disconnection date, and the customer has refused to accept the alternative payment option or failed to make payments under it.	<p><i>[d] information about Government assistance programs or concessions; and/or</i></p> <p><i>[e] information about independent financial counselling services and other relevant consumer representative organisations available to you.</i></p> <p><i>19.1/20.1 Unpaid Bills</i></p> <p><i>We will not turn off your gas [or arrange for the network operator to turn off your gas] unless you have not accepted an offer under clause 19.1[h] or you accept an offer but don't take any reasonable action towards settling the debt within the time specified in the offer.</i></p> <p><i>Before your gas can be turned off for non-payment of a bill, we will:</i></p> <p><i>[f] give you [in writing]:</i></p> <p><i>[i] a "reminder notice" at least 14 business days after the date the bill was issued, advising that payment is overdue and requiring you to pay by a specified date [which will be at least 20 business days after the date the bill was issued]; and</i></p> <p><i>[ii] if you then fail to pay by the date specified in the reminder notice, a "disconnection warning notice" at least 22 business days after the date the bill is issued, requiring you to pay by a specified date [which will be at least ten [10] business days after the date of the disconnection warning notice]..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>			
42	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.2.1 and	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a customer who denies access to a meter until: the customer has refused access on at least 3 concurrent billing cycles, the customer is	<table border="1"> <tr> <td>Priority: 4</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.2 of NSC for business customers and Clause 20.2 for Residential customers -</p> <p><i>"...19.2/20.2: Not allowing access to the meter</i></p> <p><i>If you don't give us or the network operator safe and unrestricted access to the supply address to read</i></p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
	5.1.2.2 Trading Licence clause 4.1.1	given the option to offer alternative access arrangements; the customer is provided written advice on each occasion access was denied; it has used its best endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date.	<p><i>the meter, we can turn off your gas or arrange for the network operator to turn off your gas. Before your gas is turned off for this reason:</i></p> <p><i>[a] we or the network operator will try to access the meter on at least three [3] consecutive meter readings; and</i></p> <p><i>[b] we will give you a written notice each time we or the network operator can't get access; and</i></p> <p><i>[c] we will give you a chance to give us or the network operator access by some other reasonable means; and</i></p> <p><i>[d] we will try to contact you personally, by telephone or in writing; and</i></p> <p><i>[e] we will give you a written disconnection notice five [5] business days before your gas is actually turned off.</i></p> <p><i>We can charge you a fee for turning off your gas or arranging for the network operator to turn it off..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>			
43	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.3.1 and 5.1.3.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect or interrupt supply to a customer in the event of an emergency, and if so, the licensee or distributor will provide a 24 hour information service, estimate the time when gas supply will be restored and use best endeavours to restore supply when the emergency is over.	<table border="1"> <tr> <td style="background-color: yellow;">Priority: 4</td> <td style="background-color: green;">Control Adequacy: A</td> <td style="background-color: green;">Compliance Rating: 1</td> </tr> </table> <p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.3 of NSC for business customers and Clause 20.3 for Residential customers -</p> <p><i>"...19.3/20.3 Emergencies</i></p> <p><i>We can always turn off your gas or arrange for the network operator to turn off your gas without giving notice to you in an emergency, or if necessary to reduce the risk of fire or to comply with a law. In this case, you can get information on the nature of the emergency and an estimate of when gas supply is likely to be restored by contacting the 24 hour emergency line. We will try to turn your gas on or arrange for the network operator to turn your gas on again as soon as possible [and in any case,</i></p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
			<p><i>within 20 business days after the situation has been rectified]...</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>			
44	<p>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.4.1 and 5.1.4.2</p> <p>Trading Licence clause 4.1.1</p>	<p>A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect supply for health and safety reasons but will not do so unless the licensee or distributor has provided the customer written notice of the reason; allow the customer 5 business days to remove the reason where the customer is able to; and after the 5 business days issued a notice to the customer of its intention to disconnect supply at least 5 business days' notice prior to the disconnection date.</p>	<table border="1"> <tr> <td>Priority: 4</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.4 of NSC for business customers and Clause 20.4 for Residential customers -</p> <p><i>"...19.4/20.4 Health or safety reasons</i></p> <p><i>We can always turn off your gas or arrange for the network operator to turn off your gas for other health or safety reasons, but before your gas is turned off for this reason:</i></p> <p><i>[a] we will give you a written notice explaining what the health or safety problem is; and</i></p> <p><i>[b] where we think it possible, we will give you five [5] business days to fix the problem, if we think it is a problem you can fix; and</i></p> <p><i>[c] where we think it possible, we will give you a written disconnection notice of a further five [5] business days before your gas is actually turned off..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1				
45	<p>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.5.1, 5.1.5.2 and</p>	<p>A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect supply for planned maintenance but will not do so unless the licensee or distributor has provided the</p>	<table border="1"> <tr> <td>Priority: 4</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.6 of NSC for business customers and Clause 20.6 for Residential customers -</p> <p><i>"...19.6/20.6 Planned maintenance</i></p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	5.1.5.3 Trading Licence clause 4.1.1	customer 4 days' notice; and will use best endeavours to minimise disruption and restore supply.	<p><i>We can turn off your gas or arrange for the network operator to turn off your gas when it is necessary for the network operator's work on the gas network. Subject to any relevant regulations, we will give you at least four [4] days' notice..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
46	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.7.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply for failure by a customer to pay a refundable advance without giving a written notice to the customer of its intention to disconnect at least 5 business days prior to the disconnection date.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.8 of NSC for business customers and Clause 20.8 for Residential customers -</p> <p><i>"...19.8/20.8 Refundable advance</i></p> <p><i>We can turn off your gas or arrange for the network operator to turn off your gas if you haven't paid your refundable advance or provided any other security as required under clause 15. Before your gas is turned off for this reason, we will give you a written disconnection notice five [5] business days before your gas is actually turned off..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
47	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(a) Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where the bill owing is less than the average bill over the past 12 months and the customer has agreed to pay.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.1 of NSC for business customers and Clause 20.1 for Residential customers -</p> <p><i>"...19.1/20.1 Unpaid bills</i></p> <p><i>Your gas cannot be turned off if the unpaid amount of your bill:</i></p> <p><i>[d] is less than your average bill over the past 12 months and you have agreed with us to repay the</i></p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			amount..."		
48	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(b) Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where the issue is the subject of complaint by the customer and is being reviewed externally and is not resolved.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 20 of NSC for business customers and Clause 21 for Residential customers -</p> <p><i>"...20/21 When your gas cannot be turned off</i></p> <p><i>[c] if you have made a complaint, directly related to the reason for your gas being turned off, to the gas industry ombudsman, and the complaint remains unresolved..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
49	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1© Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where an application for a government concession has not been decided.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 20 of NSC for business customers and Clause 21 for Residential customers -</p> <p><i>"...20/21 When your gas cannot be turned off</i></p> <p><i>[d] if you have made an application for a Government concession or grant and the application has not been decided..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
50	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(d) Trading Licence clause 4.1.	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where a customer has failed to pay a debt that is not a direct service charge.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 20 of NSC for business customers and Clause 21 for Residential customers - <i>"...20/21 When your gas cannot be turned off</i> <i>[e] where the unpaid amount in your bill doesn't relate to the supply of gas but relates to some other good or service..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
51	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(e) and (f) Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply after 3pm on a weekday; and not on a Friday, weekend or public holiday or on the day before a public holiday unless it is a planned interruption.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of three samples of NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 20 of NSC for business customers and Clause 21 for Residential customers - <i>"20/21 When your gas cannot be turned off</i> <i>[f] after 3.00pm on a weekday, or on a Friday or the day before a public holiday or a weekend or public holiday [except where required for a planned interruption]..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
52	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.2.2.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that if a licensee is under an obligation to reconnect supply and the customer makes a request for reconnection after 3pm on a business day, the licensee shall use best endeavours to reconnect the customer as soon as possible on the next business day.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 22 of NSC for business customers and Clause 23 for Residential customers -</p> <p><i>"22/23 When your gas will be turned back on</i></p> <p><i>We will try to have your gas turned back on according to the deadlines in the following table:</i></p> <ol style="list-style-type: none"> <i>1. Request received on before 3.00pm:- On the same day</i> <i>2. Request received a business day after 3.00pm:- On the next business day"</i> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
53	Energy Coordination (Customer Contracts) Reg 13(1), AGA Code clause 4.4.6.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that if a licensee uses a refundable advance to offset an amount owed, it must provide to the customer an account of its use and pay any balance within 10 business days to the customer.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 15 of NSC for business customers and Clause 16 for Residential customers -</p> <p><i>"...15/16 Refundable Advance</i></p> <p><i>We will only use the refundable advance [plus any accrued interest] to offset any amount you owe to us: ... [j] to offset any amount you owe us if you transfer to another gas supplier.</i></p> <p><i>Where we use the refundable advance in accordance with this clause, we will provide you with an account of its use and pay the balance [if any] of the refundable advance together with remaining interest to you within ten [10] business days..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
54	Energy Coordination (Customer Contracts) Reg 13(3) Trading Licence clause 4.1.1	A non-standard contract must require the licensee to place refundable advances in separate trust accounts and separately identify the amounts in its accounting records.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 15 of NSC for business customers and Clause 16 for Residential customers -</p> <p><i>"...15/16 Refundable Advance</i></p> <p><i>The refundable advance will be kept in a separate account and separately identified in our accounting records. Interest will accrue on the refundable advance at the bank bill rate [as defined in the relevant regulations]..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
55	Energy Coordination (Customer Contracts) Reg 13(4) Trading Licence clause 4.1.1	A non-standard contract must require the licensee to return interest earned on refundable advances accounts to customers.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of three samples of NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 15 of NSC for business customers and Clause 16 for Residential customers -</p> <p><i>"...15/16 Refundable Advance</i></p> <p><i>Where we use the refundable advance in accordance with this clause, we will provide you with an account of its use and pay the balance [if any] of the refundable advance together with remaining interest to you within ten [10] business days..."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
56	Energy Coordination (Customer Contracts) Reg 14(2) Trading Licence clause 4.1.1	A non-standard contract must require the customer to pay a charge for gas supplied; inform the customer that the supply charge is either for residential or non-residential supply; inform the customer that the supply charge includes a specified fixed component and specified usage component; require the customer to pay the non-residential charge unless the customer qualifies to pay the residential charge; and describe the circumstances in which a customer qualifies for the residential charge.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 3.2 of NSC for business customers and Clause 3.3 for Residential customers -</p> <p><i>“- There are two types of standard price: a residential price and a non-residential price.</i></p> <p><i>- A standard price can include a fixed component and a usage component that consists of a number of “steps”, where the cost of gas changes depending on how much gas you use.</i></p> <p><i>- Unless you qualify to pay the residential price, you must pay the non-residential price or such other price as may be specified in the Particulars of Contract.</i></p> <p><i>- To qualify to pay the residential price, the supply address must be a “dwelling”, and you must use your gas only for residential use. We can decide whether you qualify to pay the residential price. A “dwelling” is a house, flat, home unit or other place of residence.”</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
57	Energy Coordination (Customer Contracts) Reg 14(3), AGA Code clause 4.1.2.1 and 4.1.2.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee give notice of the tariffs charged and provide these notices to customers without charge upon request.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of three samples of NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 3.5 of NSC for business customers and Clause 3.6 for Residential customers -</p> <p><i>“Clause 3.5/3.6: Changing prices and the fees</i></p> <p><i>If we have not agreed a fixed supply period with you and the price is not specified in the Particulars of Contract, we can change any price, from time to time. We can also change any fee, and add new fees</i></p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings
			<p>or remove fees, from time to time [in accordance with the Gas Tariffs Regulations]. When we do so, we will publish the changed price or fee, or the new fee, and the date from which the change commences</p> <p>Clause 34.2 Where these terms and conditions say that we will publish a thing, we will:</p> <p>[a] advertise the thing in The West Australian newspaper [except where the thing relates solely to the Kalgoorlie-Boulder area, in which case we will advertise the thing in the Kalgoorlie Miner newspaper]; or</p> <p>[b] place details of the thing on our website;</p> <p>or [c] post you a notice in writing of the thing [this notice may be sent before your next bill, or may be sent with or printed on your next bill].”</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>
58	<p>Energy Coordination (Customer Contracts) Reg 14, AGA Code clause 4.1.3.1 and 4.1.3.2</p> <p>Trading Licence clause 4.1.1</p>	<p>A non-standard contract must include provisions that ensure that a licensee give notice of a variation in tariffs charged and provide these notices to customers affected by the change no later than the next bill.</p>	
59	<p>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.1</p> <p>Trading Licence clause 4.1.1</p>	<p>A non-standard contract must include provisions that ensure that a licensee issue a bill to a customer at least once every 3 months, unless agreed otherwise.</p>	<p style="text-align: center;">Priority: 2</p> <p style="text-align: center;">Control Adequacy: A</p> <p style="text-align: center;">Compliance Rating: 1</p> <p>Our examination of three samples of NSC for residential and business customers noted the clause 6.1 that comply with the obligation:</p> <p>“6.1 When bills are issued</p> <p>(For business customers) We will bill you once every month.</p> <p>(For residential customers) We can decide how often we bill you. Bills are typically issued once every three [3] months or once every month. We can change how often we bill you.”</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
60	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.1, 4.2.3.2 and 4.2.3.3 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee prepare a bill in accordance with the terms specified in the AGA Code, including the inclusion of any refundable advance.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>6.2 Bill Contents (As per AGA Code 4.2.3.1 & 4.2.3.3)</p> <p><i>[a] the dates of the meter readings at the start and end of the billing period or the dates over which a volume of gas has been estimated; [b] the meter reading at the end of the billing period or estimated volume of gas you have used during the billing period; [c] the actual or estimated number of units of gas you used during the billing period; [d] the number of days covered by the bill; [e] the average daily cost of gas consumption, including charges ancillary to the consumption of gas; [f] the average daily consumption; [g] the price or prices which applied to you for the billing period; [h] the amount of any other fees or charges and details of the service provided; [i] the amount due for the billing period; [n] the due date, which will be at least 12 business days after the date of the bill; [o] a summary of the applicable payment methods and instalment payment options available to you under clause 7.2;</i></p> <p>6.2 Bill Contents (As per AGA Code 4.2.3.2)</p> <p><i>If we provide any additional goods or services to you and we choose to include them in your bill [together with a description of those goods and services], we will itemise the charges for such goods and services separately, and: [a] if you tell us how you wish to apply any payments received from you for the goods and services - we will apply those payments in accordance with your wishes; or [b] otherwise - we will apply those payments, to the prices, fees, charges or adjustments due for gas supplied to you under this contract, before allocating the payments to the goods and services.</i></p> <p>Also, refundable advance clause is included as below:</p> <p>Clause 19.8 of NSC for business customers and Clause 20.8 for Residential customers -</p> <p><i>"19.8/20.8 Refundable advance</i></p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p><i>We can turn off your gas or arrange for the network operator to turn off your gas if you haven't paid your refundable advance or provided any other security as required under clause 15. Before your gas is turned off for this reason, we will give you a written disconnection notice five [5] business days before your gas is actually turned off.</i></p> <p><i>If you pay the refundable advance within ten [10] business days after we turn your gas off, we will turn your gas back on. We can charge you a fee for turning your gas back on [or for arranging for the network operator to turn your gas back on]."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
61	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee apply payments received from a customer as directed by the customers (if the bill includes charges for other goods and services).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through the review of the NSC for residential and business customers, we noted that Alinta Energy inform customers of the following under clause 6.2 that comply with the obligation:</p> <p><i>"6.2 Bill Contents</i></p> <p><i>If we provide any additional goods or services to you and we choose to include them in your bill [together with a description of those goods and services], we will itemise the charges for such goods and services separately, and:</i></p> <p><i>[a] if you tell us how you wish to apply any payments received from you for the goods and services - we will apply those payments in accordance with your wishes; or [b] otherwise - we will apply those payments, to the prices, fees, charges or adjustments due for gas supplied to you under this contract, before allocating the payments to the goods and services."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
62	Energy Coordination (Customer Contracts) Reg 15(1) and (2) Trading Licence clause 4.1.1	A non-standard contract must specify that if a customer does not direct how a payment is to be allocated, a licensee must apply the payment: (i) to charges for the supply of gas before applying any portion of it to such goods or services; or (ii) if such goods or services include electricity, to the charges for gas and the charges for electricity in equal proportion before applying any portion of it to any other such goods or services.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our review of the NSC for residential and business customers, we noted that Alinta Energy informs customers of the following under clause 6.2 that comply with the obligation:</p> <p><i>6.2 Bill Contents</i></p> <p><i>If we provide any additional goods or services to you and we choose to include them in your bill [together with a description of those goods and services], we will itemise the charges for such goods and services separately, and:</i></p> <p><i>[a] if you tell us how you wish to apply any payments received from you for the goods and services - we will apply those payments in accordance with your wishes; or [b] otherwise - we will apply those payments, to the prices, fees, charges or adjustments due for gas supplied to you under this contract, before allocating the payments to the goods and services.</i></p> <p><i>If such goods or services include electricity, we will apply those payments equally to the electricity charge and the prices, fees, charges or adjustments in clauses 6.2[g] and 6.2[h], before allocating the payments to any other goods or services."</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
63A.	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.4 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that where a customer requests it and the data is available, a licensee shall provide to the customer free of charge the customer's historical billing data for the previous two years.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our review of the clause 9 of NSC for residential and business customers, we noted that Alinta Energy informs customers of the following that comply with the obligation :</p> <p><i>9 Information available to you:</i></p> <p><i>If you request it we will supply you with a copy of:</i></p> <p><i>[a] the Energy Coordination [Customer Contracts] Regulations 2004 [WA] or any relevant code; or</i></p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings					
			<p><i>[b] the fees and prices payable under the contract; or</i></p> <p><i>[c] information about how you can use energy more efficiently; or</i></p> <p><i>[d] your billing data for the previous two [2] years [you may also request billing data for the period prior to this time subject to a reasonable charge]; or</i></p> <p><i>[e] information about Government assistance programs or financial counselling services [see clause 7.3 above]; or</i></p> <p><i>[f] information about our complaints handling process and how to contact the gas industry ombudsman if you are not satisfied with our handling of your complaint [see clause 12 below]; or</i></p> <p><i>[g] a combination of any or all of the above.</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>					
64	<p>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.1</p> <p>Trading Licence clause 4.1.1</p>	<p>A non-standard contract must include provisions that ensure that a licensee base a customer's bill on a meter reading and meters must be read at least once per year.</p>	<table border="1" data-bbox="943 823 2188 890"> <tr> <td data-bbox="943 823 1281 890">Priority: 2</td> <td data-bbox="1281 823 1659 890">Control Adequacy: B</td> <td data-bbox="1659 823 2188 890">Compliance Rating: 2</td> </tr> </table> <p>Through our review of the clause 5.2 of NSC for residential, we noted that Alinta Energy informs customers of the following that comply with the obligation:</p> <p><i>"...We will arrange for the network operator to read the meter at your supply address approximately once every 3 months and at least once every 12 months..."</i></p> <p>However, for business customers, the NSC does not include a clause stating that a customer's bill is based on a meter reading and meters must be read at least once per year. However, we observed operational controls in place to ensure that customer bills are based on meter reads, which are performed either monthly or quarterly based on a customer's billing cycle. Based on enquiries and examination of documents, we noted that Alinta Energy has not complied with this obligation with general improvements required.</p>			Priority: 2	Control Adequacy: B	Compliance Rating: 2
Priority: 2	Control Adequacy: B	Compliance Rating: 2						

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
65	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that if the licensee accepts a customer reading of the meter, it must not adjust the bill in favour of the licensee if the licensee subsequently discovers the reading was incorrect in favour of the customer.	Priority: 4	Control Adequacy: B	Compliance Rating: 2
			<p>Through our review of NSC for residential and business customers, we noted that there is no specific clause to comply with the requirement of this obligation. That is, NSC does not include a provision to ensure that if Alinta Energy accepts a customer reading of the meter, it must not adjust the bill in favour of Alinta Energy if Alinta Energy subsequently discovers the reading was incorrect in favour of the customer.</p> <p>However, we were informed that operational controls are in place to ensure that customer bills are not adjusted if the customer's meter reading was accepted by Alinta Energy, which was incorrect and in favour of the customer. Based on enquiries and examination of documents, we noted that Alinta Energy has not complied with this obligation with general improvements required.</p>		
66	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.4 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that if the licensee provides a customer with an estimated bill and is subsequently able to read the meter, the licensee must adjust the estimated bill in accordance with the meter reading.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our review of clause 5 of the NSC for business customers and 5.4 clause of NSC for residential customers, we noted that Alinta Energy informs customers as follows that comply with the obligation:</p> <p><i>Clause 5/5.4: We can base your bill on estimates of your gas use</i></p> <p><i>If we use estimates in your bill because it wasn't possible to access your meter and later you request us to replace your bill with a bill based upon an actual meter reading, we will do so if you allow us to access your meter and if you pay us a reasonable charge.</i></p> <p><i>Also, it is mentioned in 4.1 Clause of NSC for Business Customers and 5.4 Clause of NSC for Residential Customers, we noted the following:</i></p> <p><i>If we use estimates in your bill:</i></p> <p><i>[c] we will say on your bill that we have done so; and</i></p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p><i>[d] the estimates will be calculated using the methods set out in the retail market rules; and</i></p> <p><i>[e] except in the case of a final bill, we will adjust your bill if an actual meter reading subsequently becomes available.</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
67	<p>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.5</p> <p>Trading Licence clause 4.1.1</p>	<p>A non-standard contract must include provisions that ensure that a licensee read a customer's meter upon request and may impose a fee for doing so.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our review of clause 5 of the NSC for business customers and 5.4 clause of NSC for residential customers, we noted that Alinta Energy informs customers as follows that comply with the obligation:</p> <p><i>Clause 5/5.4: We can base your bill on estimates of your gas use</i></p> <p><i>If we use estimates in your bill because it wasn't possible to access your meter and later you request us to replace your bill with a bill based upon an actual meter reading, we will do so if you allow us to access your meter and if you pay us a reasonable charge.</i></p> <p>If we use estimates in your bill:</p> <p><i>[c] we will say on your bill that we have done so; and</i></p> <p><i>[d] the estimates will be calculated using the methods set out in the retail market rules; and</i></p> <p><i>[e] except in the case of a final bill, we will adjust your bill if an actual meter reading subsequently becomes available.</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
68	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.1 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee offer payment in person and payment by mail.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Through our review of clause 7.1 of three samples of NSC for business customers and for residential customers, we noted that Alinta Energy informs customers as follows that comply with the obligation:</p> <p><i>7.1 You must pay your bill</i></p> <p><i>For each bill, you must pay the full amount payable by the due date. We will give you options as to how you can pay your bill. The bill will show the options available, which include:</i></p> <p><i>[a] paying in person; and [b] paying by mail; and [c] paying by direct debit; and [d] paying by BPay; and [e] any other methods agreed by us.</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
69	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee offer customers who are absent for a long period, payment in advance facilities and the option of redirecting the bill.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our review of clause 7.1 of the NSC for business customers and for residential customers, we noted that Alinta Energy informs customers as follows that comply with the obligation:</p> <p><i>7.1 You must pay your bill</i></p> <p><i>If you are going on holidays or will be absent for a long period, you may wish to pay your bill in advance or redirect your bill to another address.</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
70	Energy Coordination (Customer Contracts) Reg 16(3)	A non-standard contract must not authorise a licensee to terminate a contract if a customer commits a breach of the contract (other than a substantial breach) unless:	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our review of the NSC, we noted that Alinta Energy informs customers of the following under clause 23.2A of NSC for business customers and 24.3 of NSC for residential customers that comply with the obligations:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 4.1.1	(a) the licensee has a right to disconnect supply under the contract, a written law or a relevant code; and (b) the licensee has disconnected supply at all supply addresses of the customer covered by the contract.	<p>23.2A/24.3 When we cannot end the contract</p> <p>Other than if you commit a substantial breach of the contract [for example, if you bypass your meter or allow gas delivered to your supply address to be used at another supply address], we will not end the contract if you commit a breach of the contract unless:</p> <p>[a] we have a right to disconnect supply under the contract, a written law, or a relevant code; and [b] we have disconnected supply to all supply addresses covered by the contract.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
71	Energy Coordination (Customer Contracts) Reg 19 Trading Licence clause 4.1.1	A non-standard contract must require a licensee to make the following information available to the customer if the customer requests it: (a) a copy of their customer service charter; (b) copies of regulations or any relevant code; (c) information about fees and charges payable under the contract; (d) with information on energy efficiency; (e) billing data; and (f) with information on Government Assistance Programs and Financial Counselling Services	Priority: 3	Control Adequacy: B	Compliance Rating: 1
			<p>Through our review of three samples of NSC, we noted that Alinta Energy informs customers of the following under clause 9 that comply with the obligations:</p> <p>9 Information available to you</p> <p>If you request it we will supply you with a copy of:</p> <p>[a] the Energy Coordination [Customer Contracts] Regulations 2004 [WA] or any relevant code; or [b] the fees and prices payable under the contract; or [c] information about how you can use energy more efficiently; or [d] your billing data for the previous two [2] years [you may also request billing data for the period prior to this time subject to a reasonable charge]; or [e] information about Government assistance programs or financial counselling services [see clause 7.3 above]; or [f] information about our complaints handling process and how to contact the gas industry ombudsman if you are not satisfied with our handling of your complaint [see clause 12 below]; or [g] a</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		if requested by the customer.	<p><i>combination of any or all of the above.</i></p> <p>Further, customer bill templates include an item that customer service charter is available to the customer upon request. It is to be noted that Alinta Energy's NSC should be updated to include an item that customer service charter will be made available to the customer upon request. Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation with general improvements required.</p>		
72	Energy Coordination (Customer Contracts) Reg 20(2) AGA Code clause 4.3.5.1 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee must offer a customer who indicates to the licensee that they are experiencing payment difficulties: instalment plan options; right to have bill redirected to third person; information about or referral to government assistance programs; and information on independent financial counselling services.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our review of the NSC, we noted that Alinta Energy informs customers of the following under clause 7.3 of NSC for business customers and 7.4 of NSC for residential customers that comply with the obligation:</p> <p><i>7.3/7.4 If you are having trouble paying</i></p> <p><i>If you can't afford to pay your bills, you should let us know as soon as possible. You can write to us, call our Customer Service Centre, or email us. Our contact details appear in clause 35 and will appear on each bill. If you qualify to pay the residential price, within three [3] business days of you informing us that you can't afford to pay your bill, we will assess your situation and if we consider that you are experiencing payment difficulties or financial hardship, we will then offer you:</i></p> <p><i>[a] the option of paying by instalments that are interest-free and fee-free; and/or</i></p> <p><i>[b] additional time to pay your bill; and/or</i></p> <p><i>[c] the option of getting us to redirect your bill to a third person; and/or</i></p> <p><i>[d] information about Government assistance programs or concessions; and/or</i></p> <p><i>[e] information about independent financial counselling services and other relevant consumer representative organisations available to you.</i></p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			Therefore, Alinta Energy has complied with this obligation.		
72A.	Energy Coordination (Customer Contracts) Reg 20(3) Trading Licence clause 4.1.1	A non-standard contract must set out the procedures to be followed in relation to debt collection.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our review of the NSC, we noted that Alinta Energy informs customers of the following under clause 7.2 of NSC for business customers and 7.3 of NSC for residential customers:</p> <p><i>7.3/7.2. If you don't pay your bill</i></p> <p><i>If you don't pay the full amount payable by the due date on your bill:</i></p> <p><i>[a] we can charge you interest on the amount you haven't paid (clause 7.5 explains how we set the interest rate);</i></p> <p><i>[b] we can turn off your gas (clause 20.1 explains how we can turn off your gas in this case);</i></p> <p><i>[c] we can charge you a fee for each overdue account notice we send to you; and</i></p> <p><i>[d] we can shorten your billing cycle which means you may have to pay your bills more frequently. Once on a shortened billing cycle, if you pay three consecutive bills by the due date of each bill, you can request to be placed back on your original billing cycle.</i></p> <p><i>If you still haven't paid your bill in full after two [2] overdue notices, we can refer your debt to a debt collection agency. If we do, you must pay the agency's fees and any reasonable legal costs incurred in recovering your debt.</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
72B.	Energy Coordination (Customer Contracts) Reg 22	A non-standard contract must specify the steps taken to ensure that customer information is dealt with in a confidential manner.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our review of the NSC, we noted that Alinta Energy informs customers of the following under clause 28 of NSC for Business customers and residential customers:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
	Trading Licence clause 4.1.1		<p><i>28. Confidentiality</i></p> <p><i>We will comply with all relevant privacy legislation in relation to your personal information. We will keep information about you secure and only disclose such information about you to an officer, employee or legal or financial adviser of Alinta Energy if:</i></p> <p><i>[a] the disclosure is necessary to enable the recipient to perform its obligations or to exercise its rights under this contract; and</i></p> <p><i>[b] prior to the disclosure, the recipient is informed of their obligations in relation to the use of personal information. In addition, we will ensure that all personnel complete such privacy and other training as may be required to ensure confidentiality of your personal information is maintained. We respect your privacy and will only use and disclose your personal information as permitted by the Privacy Act 1988 [CT] and the Australian Privacy Principles, and in accordance with our privacy policy. A copy of our privacy policy is available on our website at alintaenergy.com.au. If you have any questions you can contact our Privacy Officer.</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>			
73	<p>Energy Coordination (Customer Contracts) Reg 40(3)</p> <p>Trading Licence clause 4.1.1</p>	A non-standard contract must prohibit the supply of gas to the customer under a door to door contract during the cooling-off period unless the customer requests supply.	<table border="1"> <tr> <td>Priority: 4</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Through our review of the NSC, we noted that Alinta Energy informs customers of the following under clause 23.1 of NSC for business customers and 24.1 of NSC for residential customers:</p> <p><i>23.1/24.1 You can end the contract</i></p> <p><i>We will not supply you gas during the cooling-off period unless you request us to supply you with gas during the cooling-off period and either:</i></p> <p><i>[a] gas is not connected to the supply address; or</i></p> <p><i>[b] gas is connected to the supply address, but no gas is being supplied to the supply address by us; or</i></p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p><i>[c] we are otherwise permitted by law to supply gas to you during the cooling-off period.</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
74A.	Energy Coordination (Customer Contracts) Reg 48 Trading Licence clause 4.1.1	A licensee must not commence legal proceedings for the recovery of a customer debt if the customer has entered into a payment arrangement and is complying with the terms of that arrangement.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Based on our discussions with the Hardship Officer, we were informed that Alinta Energy does not take legal action for customers if they continue to honour their agreement to pay. Further, The Credit Matrix built into CIS-OV does not allow for legal action if a customer is on financial hardship and maintaining the arrangement to pay. The Retail Credit Officer is required to check for payment details / arrangements prior to commencing any legal proceedings.</p> <p>As per clause 7.3 of NSC for Residential and Business customers, customer are informed as follows: <i>"We will not commence proceedings to recover the debt if:</i> <i>[e] you have advised us that you are experiencing payment difficulties or financial hardship and we have not complied with our obligations to assess you for payment difficulties or financial hardship; or</i> <i>[f] you are assessed as having payment difficulties or financial hardship and we have not offered you additional time to pay or an alternative payment arrangement; or</i> <i>[g] you continue to make the required payments under an alternative payment arrangement agreed by us with you in writing."</i></p> <p>Through our sample testing of 10 customers, we noted that Alinta Energy has complied with the obligation.</p>		
75A.	Energy Coordination (Customer Contracts) Reg	A licensee may only provide a credit reporting agency with default information if it relates to a bill issued by the licensee.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on our discussion with the Credit and Collection Team, we were informed that since May 2020 (i.e. for majority part of the audit period), Alinta Energy does not refer payment default information</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings
	49(2) Trading Licence clause 4.1.1		to a credit reporting agency. As such, Alinta Energy is not required to inform a credit reporting agency to remove the record upon payment.
76	Energy Coordination (Customer Contracts) Reg 49(3) Trading Licence clause 4.1.1	A licensee must notify a credit reporting agency immediately if a customer has cleared their debt.	<p>During the period October 2019 to April 2020, we were informed that upon a customer's default, the credit reporting agency (i.e. Equifax) was automatically informed from the CIS-OV system. If a complaint is registered by a customer, CIS-OV automatically would restrict to forward any default information to Equifax.</p> <p>Further, the Credit and Collection Team would connect with Equifax to remove the default record in following instances:</p> <ul style="list-style-type: none"> • Once the debt has been paid in full by the customer; and • If the investigation on customer disputes proves to be justifiable. <p>Our review of the Complaints Register did not identify any customer complaints related to these obligations.</p> <p>Hence, the obligations no. 75A to 78 were not performed for the majority of the duration of the audit period and hence these compliance obligations were not assessed for its compliance during the audit period.</p>
77	Energy Coordination (Customer Contracts) Reg 49(4) Trading Licence clause 4.1.1	If a customer remedies a default and demonstrates extenuating circumstances, a licensee must request the credit reporting agency to remove the default record.	
78	Energy Coordination (Customer Contracts) Reg 49(5) Trading Licence	A licensee must not refer a default to a credit reporting agency that is the subject of a complaint or matter of review.	

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	clause 4.1.1				
79	Energy Coordination (Customer Contracts) Reg 50 Trading Licence clause 4.1.1	A licensee must include information about its complaint handling process and contact details of the energy ombudsman on any disconnection warning given to a customer.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			Through discussions with the Manager Customer Service and examination of one sample disconnection warning given to a customer via post/letter, we noted that Alinta Energy includes information about its compliant handling process and contact detail of the EWOWA. Therefore, Alinta Energy complies with this obligation.		
80	Energy Coordination (Customer Contracts) Reg 44 Trading Licence clause 4.1.1	A fixed term non-standard contract must require that when a non-standard contract is due to expire, a licensee must issue a notice in writing to a customer not more than 2 months and not less than one month before the day on which the contract is due to expire (or at the commencement of the contract if the contract is less than 1 month) with information about: the expiry date; alternative supply options, and the terms and conditions for continued supply post contract expiry.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			With regards to residential customers, we were informed that Alinta Energy does not provide fixed term supply NSC. For business customers, NSC clause no. 27 clause states the following that complies with the obligation: <i>This clause is only applicable if we have agreed a supply period with you, and have not entered into new contractual arrangements with you for the supply of gas after the current supply period ends.</i> <i>Between two [2] months and one [1] month before the date the supply period will expire, we will notify you in writing of:</i> <i>[a] the day that the supply period is due to expire;</i> <i>[b] the options for supply available to you after expiry; and</i> <i>[c] the terms and conditions under which we will sell gas to you after expiry of the supply period.</i> Therefore, Alinta Energy has complied with this obligation.		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
83	Energy Coordination (Customer Contracts) Reg 46(1) Trading Licence clause 4.1.1	Upon request, a licensee must provide a customer with a copy of the Energy Coordination (Customer Contract) Regulations 2004 or a relevant code.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Based on our examination of the NSC and SFC, we noted that per Clause 9, Alinta Energy will supply to customer <i>a copy of [a] the Energy Coordination [Customer Contracts] Regulations 2004 [WA] or any relevant code, upon request.</i> Based on discussion with the Customer Service Team, we were advised that no such request has been made during the audit period and hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.		
84	Energy Coordination (Customer Contracts) Reg 46(4) Trading Licence clause 4.1.1	A licensee must ensure that a copy of the Energy Coordination (Customer Contract) Regulations 2004 or a relevant code is available for inspection at its offices at no charge.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			We sighted that a copy of the Energy Coordination (Customer Contract) Regulations 2004 is available for walk-in customers' inspection at Alinta Energy's Customer Service centre at no charge. Therefore, Alinta Energy has complied with this obligation.		
84A.	Energy Coordination (Customer Contracts) Reg 47(2) and (4) Trading Licence clause 4.1.1	A licensee must provide available bill data to customers upon request free of charge subject to clause 47(2) and (4) of the Energy Coordination (Customer Contracts) Regulations 2004.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Based on discussion with the Customer Service Team, review of "Work Instruction #7358 "Request for transaction history" along with a sample review of one customer request for providing billing data, we noted the following:		
			<ul style="list-style-type: none"> The Customer Service Team provides data to the customer free of charge, over the phone, through email or by post, if the billing data is relating to last two years. The Billing data is stored within Alinta Energy's customer information system 'CIS-OV' and customers can obtain all available bill data from the date the customer created their account. This report can be extracted and sent to the customer upon request. A customer's billing data is also available via My Account. 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> In case data requested by customer is for more than two years, then customer request is forwarded to the Billing team for extraction of the Transaction history. <p>Additionally, our review of the Complaints Register did not identify any customer complaints related to this obligation.</p> <p>Through our review of the NSC clause 9, we noted that:</p> <p><i>9 Information available to you</i></p> <p><i>If you request it we will supply you with a copy of:</i></p> <p><i>[d] your billing data for the previous two [2] years [you may also request billing data for the period prior to this time subject to a reasonable charge].</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
91	Energy Coordination (Customer Contracts) Reg 42 Trading Licence clause 4.1.1	A non-standard contract must require the licensee to notify the customer of any amendment to a non-standard contract.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through our review of NSC, we noted that the following clause is included that complies with the obligation:</p> <p><i>18.1/19.1 How we can change these terms and conditions</i></p> <p><i>We can change these terms and conditions without your consent. We will publish the changed terms and conditions and the date from which the change commences. The terms and conditions will change on the published date</i></p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
96	Energy Coordination Act section 11M	A licensee must comply and require its expert to comply with the ERA's standard guidelines	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our review of the Audit Plan, approved by the ERA on 27 October 2022, we noted that Alinta Energy and EY (as the appointed independent auditor) commits to comply with the prescribed audit</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 5.1.2	dealing with the performance audit.	<p>guidelines and reporting manual issued by the ERA.</p> <p>EY confirms through the Independent Auditor's report that this audit was undertaken utilising the ERA's 2019 version of the Audit Guidelines: Electricity and Gas Licences. Therefore, Alinta Energy has complied with this obligation.</p>		
97	Energy Coordination Act section 11M, Trading Licence clause 5.1.3	A licensee's independent auditor must be approved by the ERA prior to the audit.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>On 31 August 2022, the ERA approved Alinta Energy's independent auditor, EY, to undertake the gas trading licence performance audit. The audit commenced in October 2022. Therefore, Alinta Energy has complied with this obligation.</p>		
98	Energy Coordination Act section 11M Trading Licence clause 4.6.4	A licensee may be subject to individual performance standards.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on discussions with the Manager WA Retail Regulation, we were informed that Alinta Energy has not been subject to individual performance standards set by the Authority and hence, this obligation and associated control adequacy were not assessed for its compliance during the audit period.</p>		
99	Energy Coordination Act section 11M Trading Licence clause 3.7.1	Unless otherwise specified, all notices must be in writing and will be regarded as having been sent and received in accordance with defined parameters.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>On review of communication with the ERA and Alinta Energy, we noted that communication between the ERA and Alinta energy is done through nominated email IDs.</p> <p>Based on our discussion with the Manager WA Retail Regulation, we were informed that that all the changes and communication are approved by Legal and Regulatory before submitting the documents to the ERA. Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
100	Energy Coordination Act section 11M Trading Licence clause 4.3.1	A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board or equivalent International Accounting Standards.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>From review of Alinta's Annual Financial Reports for the audit period, we noted compliance with the obligation that:</p> <ul style="list-style-type: none"> Annual Financial Reports are prepared in accordance with the requirements of the Corporations Act 2001, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board ("AASB"); and Adopt all new and amended Accounting Standards and Interpretations issued by the AASB that are relevant to the operations of the Group and effective for reporting periods. <p>Therefore, Alinta Energy has complied with this obligation.</p>		
101	Energy Coordination Act section 11M Trading Licence clause 4.4.1(a)	A licensee must report to the ERA if the licensee is under external administration or experiences a significant change in its corporate, financial or technical circumstances that may affect the licensee's ability to meet its obligations under this licence within 10 business days of the change occurring.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on discussion with the Manager WA Retail Regulation, we were informed that Alinta Energy was not under external administration and did not experience a significant change in its corporate or financial or technical circumstances that may affect its ability to meet its licence obligations and hence this obligation and associated control adequacy were not assessed for its compliance during the audit period.</p>		
102	Energy Coordination Act section 11M Trading Licence clause 4.5.1	A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the Energy Coordination Act 1994 in the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our discussions with the Manager WA Retail Regulation, we noted that a spreadsheet is maintained to track compliance with the regulatory and GTL9 obligations. Based on our review of correspondences between the ERA and Regulation team, we noted that Alinta Energy provided the</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		time, manner and form specified by the ERA.	information to the ERA in a in the time, manner and form specified by the ERA. Therefore, Alinta Energy has complied with this obligation.		
103	Energy Coordination Act section 11M Trading Licence clause 3.8.1	A licensee must publish any information it is directed by the ERA to publish, within the timeframes specified.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through our discussions with the Manager WA Retail Regulation, we were informed that the ERA has been provided with the contact details of the Regulatory Team to communicate direction to publish any information. However, we were informed that Alinta Energy did not receive any such direction during the audit period from the ERA to publish any information. Hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.		
106	Energy Coordination Act section 11M Trading Licence clause 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 by the ERA.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through our discussion with the Manager WA Retail Regulation, we noted that the changes to SFC must be approved by Legal and Regulatory before submission to the ERA. Further, the ERA has requested to review SFC during the 2020 License renewal, which was submitted by Alinta Energy within the timelines and per the ERA requirements. The SFC was approved by the ERA on 30 June 2020.		
107	Energy Coordination Act section 11M Trading Licence clause 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.	Therefore, Alinta Energy has complied with this obligation.		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
108	Energy Coordination Act section 11M Trading Licence clause 6.5.1	A licensee must only amend the standard form contract in accordance with the Energy Coordination Act 1994 and Regulations.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through our discussion with the Manager WA Retail Regulation, we noted that the changes to SFC must be approved by Legal and Regulatory before submission to the ERA. Further, the ERA has requested to review SFC during the 2020 License renewal, which was submitted by Alinta Energy within the timelines and per the ERA requirements. The SFC was approved by the ERA on 30 June 2020. Therefore, Alinta Energy has complied with this obligation.		
109	Energy Coordination Act section 11M Trading Licence clauses 6.8.1 and 6.8.2	A licensee must maintain supply to a customer if it supplies, or within the last 12 months supplied, gas to that customer's premises unless another supplier starts supplying the customer.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through our discussions with the Sales Team and the Customer Service Team, we were informed that Alinta Energy will continue to supply at a customer's address unless the customer enters into an agreement with another supplier. Per the clause 23.3 of NSC, the contract shall not be terminated unless customer transfers to a different supplier. Therefore, we consider that Alinta Energy has complied with this obligation.		
110	Energy Coordination Act section 11M Trading Licence Schedule 1 clause 2.5	A licensee must provide the ERA within 3 business days of a request by the ERA with reasons for refusing to commence supply to a customer if requested by the ERA.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Based on discussion with the Manager WA Retail Regulation, we were informed that the ERA has not made a request for information relating to the refusal of supply to a customer during the period subject to audit and hence this obligation was not assessed for its compliance during the audit period.		
111	Energy Coordination Act section 11M Trading Licence Schedule 1 clause	A licensee must comply with a direction from the ERA to supply a customer, subject to specified conditions.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Based on discussion with the Manager WA Retail Regulation, we were informed that the ERA has not made a direction to supply a customer during the period subject to audit and hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	2.7				
112	Energy Coordination Act section 11M Trading Licence Schedule 1 clauses 3.1 and 3.2	A licensee must provide reasonable information relating to its activities under the licence as requested by the holder of a distribution licence to enable for the safe and efficient operation of the relevant distribution system, provided such disclosure does not prejudice the commercial interests of the licensee.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Based on discussion with Manager WA Retail Regulation, we were informed that during the audit period the distributor ("ATCO") has not made any such information requests to Alinta. Hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period		
113	Energy Coordination Act section 11M Trading Licence Schedule 1 clause 4.1	A licensee must notify the Minister at least one month before a change to any price, price structure, fee or interest rate under the standard form contract is to come into effect.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Based on discussions with the Manager WA Retail Regulation, as well as review of communication between Alinta Energy and the Minister for Energy, we noted that Alinta Energy has provided notification to the Minister of updated tariffs rates on 04 July 2022, one month prior to the effective date (i.e. effective from 4 August 2022). Therefore, Alinta Energy has complied with this obligation.		
116	Energy Coordination Act section 11ZPP Code of Conduct clause 4 Trading Licence clause 6.2.1	A retailer must ensure that its gas marketing agents comply with Part 2 of the Code of Conduct.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through discussion with the Sales Team, we were informed that Alinta Energy provides training to employees and its gas marketing agents on the requirements of and to comply with the Code of Conduct.		
			Also, on review of Annual Non-Compliance Report and Complaint Register, we noted no non-compliance in relation to the Code of Conduct by gas marketing agents. Therefore, Alinta Energy has		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			complied with this obligation.		
117	Energy Coordination Act section 11ZPP Code of Conduct clause 5(1) Trading Licence clause 6.2.1	A retailer or gas marketing agent must ensure that standard form contracts that are not unsolicited consumer agreements are entered into in the manner and satisfying the conditions specified.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our discussions with the Sales Team, when a customer enters into an SFC that is not an unsolicited agreement, we noted that:</p> <ul style="list-style-type: none"> • Date is recorded in the CIS-OV, when customer agrees to enter into the SFC. • The SFC is available on the Alinta Energy website which is advised in the Explicit Informed Consent (EIC). If a customer requests a hard copy Alinta Energy will mail this to the address provided. <p>Also, following information is available to customers on request which is documented within the SFC:</p> <ul style="list-style-type: none"> • The Energy Coordination [Customer Contracts] Regulations 2004 or any relevant code; • The fees and prices payable under the contract; or • Information about how you can use energy more efficiently; or • Billing data for the previous two [2] years [you may also request billing data for the period prior to this time subject to a reasonable charge]; or • Information about financial assistance programs, grant schemes and concessions; and • Information about our complaints handling process and how to contact the Energy Ombudsman if you are not satisfied with our handling of your complaint or • Hardship Policy <p>Therefore, Alinta Energy has complied with this obligation.</p>		
118	Energy Coordination Act section 11ZPP Code of Conduct clause 5(2) and	If a customer enters into a standard form contract that is not an unsolicited consumer agreement, the retailer or gas marketing agent must give the customer the information	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through discussion with the Sales Team and review of one customer bill, we noted that the following points are included within customer bills:</p> <p>(a) how the customer may obtain –</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings
	5(3) Trading Licence clause 6.2.1	specified in clause 5(2) before or at the time of giving the customer's first bill, unless the retailer or gas marketing agent has provided the information to the customer in the preceding 12 months or informed the customer how the information may be obtained (unless the customer has requested to receive the information).	<p>(i) A copy of this code and the Compendium; and</p> <p>(ii) Details on how a customer can obtain details on all relevant tariffs, fees, charges.</p> <p>(b) The scope of the Gas Customer code and that retailers and gas marketing agents must comply with this code.</p> <p>(c) How the retailer may assist if the customer is experiencing problems paying a bill.</p> <p>(d) The distributor's 24-hour telephone number for faults and emergencies.</p> <p>(e) In the case of a residential customer –</p> <p>(i) The telephone number for interpreter services, identified by the National Interpreter Symbol; and</p> <p>(ii) The telephone number (or numbers) for services that can assist customers with a speech or hearing impairment.</p> <p>(f) How to make an enquiry of, or complaint to, the retailer. (f) How to make an enquiry of, or complaint to, the retailer.</p> <p>Therefore, Alinta Energy complied with this obligation.</p>
119	Energy Coordination Act section 11ZPP Code of Conduct clause 6(1)(a) Trading Licence clause 6.2.1	When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must obtain and make a record of the customer's verifiable consent to entering into the non-standard contract.	<p>Priority: 4 Control Adequacy: A Compliance Rating: 1</p> <p>Alinta Energy's sales channel include inbound and outbound telemarketing. Alinta energy has informed us that, door to door marketing has been discontinued from Feb 2020.</p> <p>Through discussions and review of Work Instruction #3199 "Explicit Informed Consent", we noted that the EIC script is developed to guide Customer Service Representative and gas marketing agents how to obtain verifiable consent when entering into an NSC.</p> <p>Our review of one sample customer's NSC and EIC, we noted that the consent was duly obtained. Therefore, Alinta Energy has complied with this obligation.</p>

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
119A.	Energy Coordination Act section 11ZPP Code of Conduct clause 6(1)(b) Trading Licence clause 6.2.1	When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must give, or make available to the customer at no charge, a copy of the non-standard contract at the times specified in clause 6(1)(b)(i) and (ii).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
120A.	Energy Coordination Act section 11ZPP Code of Conduct clause 6(2) Trading Licence clause 6.2.1 Code of Conduct clause 6(2)	A retailer or gas marketing agent must ensure that the information specified is provided to the customer before entering into a non-standard contract.	<p>Alinta Energy's sales channel include inbound and outbound telemarketing. Alinta energy has informed us that, door to door marketing has been discontinued from Feb 2020.</p> <p>Through discussions and review of Work Instruction #3199 "Explicit Informed Consent", we noted that the EIC script is developed to guide Customer Service Representative and gas marking agents how to obtain verifiable consent when entering into an NSC.</p> <p>Following onboarding of a customer, a Welcome Pack is provided to the customer with following details:</p> <ul style="list-style-type: none"> (i) Customer Contract (ii) Gas Customer Charter which include the details of any right the customer may have to rescind the non-standard contract during the cooling-off period and the charges that may apply if the customer rescinds the non-standard contract. (iii) Difference between standard and Non-standard contract (iv) Nonstandard contract terms and conditions <p>Based on our enquiries and examination of documents, we noted the Alinta Energy has complied with this obligation.</p>		
120B.	Energy Coordination Act section 11ZPP Code of Conduct clause 6.3(2A)	Subject to clause 2.3(3), if entering into a non-standard contract, a retailer or gas marketing agent must give the customer the information specified in clauses (a)-(h) before	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on review of one sample customer bill, we noted that the following are included to communicate to the customer:</p> <ul style="list-style-type: none"> (a) how the customer may obtain – 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 6.2.1 Code of Conduct clause 6(3)	or at the time of giving the customer's first bill.	<p>(i) A copy of this code and the Compendium; and</p> <p>(ii) Details on how a customer can obtain details on all relevant tariffs, fees, charges.</p> <p>(b) The scope of the Gas Customer code and that retailers and gas marketing agents must comply with this code.</p> <p>(c) How the retailer may assist if the customer is experiencing problems paying a bill.</p> <p>(d) The distributor's 24-hour telephone number for faults and emergencies.</p> <p>(e) In the case of a residential customer –</p> <p>(i) The telephone number for interpreter services, identified by the National Interpreter Symbol; and</p> <p>(ii) The telephone number (or numbers) for services that can assist customers with a speech or hearing impairment.</p> <p>(f) How to make an enquiry of, or complaint to, the retailer.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
121A.	Energy Coordination Act section 11ZPP Code of Conduct clause 6(5) Trading Licence clause 6.2.1	A retailer or gas marketing agent must obtain a customer's verifiable confirmation that the information specified in clause 2.3(2) has been given.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Sales and the Customer Service Team as well as review of Explicit Informed Consent ("EIC") scripts, we noted the following:</p> <ol style="list-style-type: none"> The set of scripted questions that must be directly answered by the customer with a clear 'yes' response provided to the gas marketing agent ensures the information specified of the Gas marketing Code of Conduct is provided. Alinta Energy work instruction and the template for EIC (Explicit Informed consent) ensures that required information is communicated while entering into the contract. For Gas customers, the Explicit informed consent is obtained in the following ways: 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			(i) By verbally ensuring they have understood the terms and conditions of the offer; and (ii) By getting email consent from the customers. Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation.		
122	Energy Coordination Act section 11ZPP Code of Conduct clause 7(1) Trading Licence clause 6.2.1	A retailer or gas marketing agent must ensure that the inclusion of concessions is made clear to residential customers and any prices that exclude concessions are disclosed.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Based on our discussion with the Customer Service Team, we noted that Alinta Energy does not provide any gas concessions to customers and hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period		
123	Energy Coordination Act section 11ZPP Code of Conduct clause 7(2) Trading Licence clause 6.2.1	A retailer or gas marketing agent must ensure that a customer is able to contact the retailer or gas marketing agent on the retailer's or gas marketing agent's telephone number during the normal business hours of the retailer or gas marketing agent for the purposes of enquiries, verifications and complaints.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			From review of one sample customer bill, Alinta Energy's website and through discussion with the Customer service Team, we noted that contact details for telephone numbers are provided in: <ol style="list-style-type: none"> 1. Customer Bills 2. NSC and SFC 3. Alinta website. Further we noted that complaint helpline is available from 8 AM to 12 PM Western Australian Standard Time (WST). Therefore, Alinta Energy has complied with this obligation.		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
124	Energy Coordination Act section 11ZPP Code of Conduct clause 8(1) Trading Licence clause 6.2.1	A retailer or gas marketing agent who contacts a customer for the purposes or marketing must, on request, provide the customer with the retailer's complaints telephone number, the gas ombudsman's telephone number and, for contact by a gas marketing agent, the gas marketing agent's marketing identification number.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Sales Team, we were informed that face to face marketing has been discontinued by Alinta Energy from February 2020.</p> <p>Through review of 10 sample of customer bills, the Welcome Pack, and Alinta Energy's website, we noted that information such as complaints telephone number, gas ombudsman telephone number is updated, which would also be provided to the customer free of charge if requested.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
125	Energy Coordination Act section 11ZPP Code of Conduct clause 8(2) Trading Licence clause 6.2.1	A retailer or gas marketing agent who meets with a customer face to face for the purposes of marketing must: <ul style="list-style-type: none"> wear a clearly visible and legible identity card showing the information specified; and as soon as practicable provide the customer, in writing, the information specified. 	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on discussion with the Sales Team, we were informed that face to face marketing has been discontinued by Alinta Energy from February 2020 and hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.</p>		
126	Energy Coordination Act section 11ZPP Code of Conduct	A retailer or gas marketing agent who visits a person's premises for the purposes of marketing, must comply with any clearly visible signs at the premises indicating			

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	clause 9 Trading Licence clause 6.2.1	that canvassing is not permitted or no advertising material is to be left at the premises.			
128	Energy Coordination Act section 11ZPP Code of Conduct clause 12 Trading Licence clause 6.2.1	A gas marketing agent must: <ul style="list-style-type: none"> keep a record of each complaint made by a customer, or person contacted for the purposes of marketing, about the marketing carried out by or on behalf of the gas marketing agent; and on request by the gas ombudsman in relation to a particular complaint, give to the gas ombudsman all information that the gas marketing agent has relating to the complaint within 28 days of receiving the request. 	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Sales Team and Customer Service Team along with review of Retail Complaint Reporting Framework and complaint records, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> All complaints received by gas marketing agents are recorded in Alinta Energy's Customer Relationship Management (CRM) system and complaints received by Customer Service Representatives are recorded in the customer billing and information system 'CIS-OV'. The complaint records are stored for minimum two years without any system restrictions for the time limit to store the records. Each complaint including ombudsman complaints is assigned a unique number for identification. The Customer Service Team provides information to the Energy and Water Ombudsman (WA) as requested within 28 days of receiving the request. <p>Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation.</p>		
129	Energy Coordination Act section 11ZPP Code of Conduct clause 13	Any record that a gas marketing agent is required to keep by the Code of Conduct, must be kept for at least 2 years after the last time the person to whom the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Sales Team and the Customer Service Team along with review of Retail Complaint Reporting Framework & complaint records, we noted that Alinta Energy has the following controls in place:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
	Trading Licence clause 6.2.1	information relates was contacted by or on behalf of the gas marketing agent.	<ul style="list-style-type: none"> All complaints received by Gas Marketing Agents are stored in Alinta Energy's Customer Relationship Management System and whereas complaints received by the Customer Service Team are recorded in the CIS-OV system. Each complaint including ombudsman complaints are assigned a unique Number for identification. The Customer Service Team directly with the Energy and Water Ombudsman (WA) to provide information as requested. Based on review we noted that all complaints are retained for are than 2 years. As per the discussion with the Customer Service Team, we were informed that there are no system restrictions on the amount or length of time information is stored on CIS-OV. Also, on sample testing one customer complaint, we noted that information provided as requested. <p>Also, on review of Annual Compliance Report, we noted no non-compliance of the obligation. Therefore, Alinta Energy has complied with this obligation.</p>			
134	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 3.1(1)</p>	If a retailer agrees to sell gas to a customer or arrange for the connection of the customer's supply address, the retailer must forward the customer's request for the connection to the relevant distributor.	<table border="1"> <tr> <td style="background-color: yellow;">Priority: 4</td> <td style="background-color: green;">Control Adequacy: A</td> <td style="background-color: green;">Compliance Rating: 1</td> </tr> </table> <p>Based on discussion with the Customer Service Team and on review of Work Instruction #3617 "Issue a Request for Gas (RFG) to ATCO Gas" we noted the following:</p> <ul style="list-style-type: none"> A request for connection, or a request for gas occurs when a residential or business customer first creates an account with Alinta Energy. Request for Gas can occur either over the phone or through a manual form downloaded from Alinta Energy's website. Once the request for gas is received, Alinta Energy staff will scrutinize the request to ensure that all applicable and mandatory information is included. Once a check is performed by Alinta Energy staff, a connection request to ATCO will be created. <p>Therefore, Alinta Energy has complied with this obligation.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
135	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium 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.	Priority: 1	Control Adequacy: B	Compliance Rating: 2
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #3617 "Issue a Request for Gas (RFG) to ATCO Gas" we noted the following:</p> <ul style="list-style-type: none"> • A request for connection, or a request for gas occurs when a residential or business customer first creates an account with Alinta Energy. • The Request for Gas can occur either over the phone or through a manual form downloaded from Alinta Energy's website. • Once the request for gas is received, Alinta Energy staff will review the request to ensure that all applicable and mandatory information is included. Once a check is performed by Alinta Energy staff, a connection request to ATCO will be created in ARMA (i.e. ATCO's system). • A spreadsheet is maintained by Alinta Energy that captures the timing of RFGs (between 8am to 3pm each business day), and on the same day how many RFGs were forwarded to ATCO for a connection request in ARMA. <p>For 11 customers, Requests for Gas (RFGs) requests raised in a system (i.e. ARMA) before 3pm on Fri 11 March 2022 were not forwarded to the distributor (i.e. ATCO) until Mon 14 March 2022 because of incorrect details captured in the RFGs, which did not go through to ATCO. Through our procedures we noted that a manual tracking spreadsheet is maintained by the Alinta Energy. The Customer Service Team on RFGs received during the day and forwarded to ATCO, however noted that Work Instruction #3617 "Issue a Request for Gas (RFG) to ATCO Gas" does not specify the timeline within which RFG requests need to be submitted to ATCO.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has not complied with this obligation with general improvements required.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
136	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.1(a)	A retailer must issue a bill no more than once a month unless the conditions specified in clause 4.1(a)(i)-(iv) apply.	Priority: 1	Control Adequacy: A	Compliance Rating: 1
			<p>Through discussion with the Billing Team and on review of the billing cycle for customers we noted the following controls:</p> <ul style="list-style-type: none"> All customers are billed either monthly or quarterly. (with the majority of residential customers on a quarterly billing whereas non-residential customers are on a monthly billing cycle). None of Alinta's customers are on a billing cycle with less than a month frequency and as a result, bills are not issued more than once in a month. Alinta will only issue a bill to a customer more than once a month if the bill is a final bill and this has been agreed with the customer Alinta Energy's billing process is based on actual meter reads provided by ATCO. Also, clause 6.1 of the customer standard and NSC provides that bills are issued every month or once in three months for business customers and residential customers. Customers with bills issued more than once a month are reported as a breach to the ERA as part of the annual compliance report. It was noted in the 2019-20 Annual Compliance Report that billing return codes for quarterly accounts were set on 20 days instead of 30 days and hence there were instances where bills were issued more than once. The billing codes have been rectified with effect from 11 March 2020 and no non-compliance was noted since April 2020. <p>Therefore, Alinta Energy has complied with this obligation.</p>		
137	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.1(b)	A retailer must issue a bill at least every 105 days unless the conditions specified are met.	Priority: 1	Control Adequacy: B	Compliance Rating: 2
			<p>Through discussion with the Billing Team and on review of billing cycle for customers we noted the following controls:</p> <ul style="list-style-type: none"> All customers are billed either monthly or quarterly. (with majority of residential customers are on quarterly billing and non-residential customers generally on a monthly billing cycle). None of Alinta's customers are on a billing cycle for more than three months, to ensure that one bill is 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>issued in at-least 105 days.</p> <ul style="list-style-type: none"> Alinta Energy's billing process is based on actual meter reads provided by ATCO. The Billing Team runs a weekly Unbilled Exception Report to identify cases where billing is not done for more than 100 days, so that action can be taken, and a bill can be issued in 105 days. Also, clause 6.1 of the customer SFC and NSC provides that bills are issued every month or once in three months for business customers and residential customers. <p>Based on the review of Alinta Energy's Annual Compliance Reports for the year 2019-20, 2020-21 and 2021-22, instances were reported where customers were not billed at least every 105 days. We were advised that over the past three years (i.e. during the audit review period), system enhancements have been implemented by Alinta Energy, including exception reporting via the billing system (i.e. CIS-OV), to improve compliance with this obligation.</p> <p>Our review of a sample Unbilled Exception Report (dated August 2021) and the 2021-22 Annual Compliance Report noted a small number of instances where bills were not issued to customers within 105 days. Based on enquiries and examination of documents, we noted that Alinta Energy has not complied with this obligation with general improvements required.</p>		
138	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.2(1)</p>	<p>Prior to placing the customer on a shortened billing cycle, a retailer is considered to have given a customer notice if the retailer has advised the customer of the information specified in clauses 4.2(1)(a)-(d).</p>	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through discussions with the Billing Team, it was noted that during the audit period Alinta Energy did not place any customers on a shortened billing cycle and hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
139	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(2)	Notwithstanding clause 4.1(a)(ii), a retailer must not place a residential customer on a shortened billing cycle without the customer's verifiable consent in circumstances specified in clauses 4.2(2)(a)-(b).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through discussions with the Billing Team, it was noted that during the audit period Alinta Energy did not place any customers on a shortened billing cycle and hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.		
140	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(3)	A retailer must give the customer written notice of a decision to shorten the customer's billing cycle within 10 business days of making the decision. Clause 4 (3) If, after giving notice as required under clause 4.1(a)(ii), a retailer decides to shorten the billing cycle in respect of a customer, the retailer must give the customer written notice of that decision within 10 business days of making that decision.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through discussions with the Billing Team, it was noted that during the audit period Alinta Energy did not place any customers on a shortened billing cycle and hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.		
141	Energy Coordination Act section 11M	A retailer must ensure that a shortened billing cycle is for a period of at least 10 business days.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through discussions with the Billing Team, it was noted that during the audit period Alinta Energy did not place any customers on a shortened billing cycle and hence, this obligation and associated		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(4)		controls adequacy were not assessed for its compliance during the audit period.		
142	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(5)	Upon request, a retailer must return a customer who is subject to a shortened billing cycle and has paid 3 consecutive bills by the due date, to the billing cycle that previously applied to the customer.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through discussions with the Billing Team, it was noted that during the audit period Alinta Energy did not place any customers on a shortened billing cycle and hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.		
143	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(6)	At least once every 3 months, a retailer must inform a customer who is subject to a shortened billing cycle of the conditions upon which a customer can be returned to the customer's previous billing cycle.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through discussions with the Billing Team, it was noted that during the audit period Alinta Energy did not place any customers on a shortened billing cycle and hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
144	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.3(1)</p>	In respect of any 12-month period, on receipt of a request by a customer, a retailer may provide the customer with estimated bills under a bill smoothing arrangement.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on review of Work Instruction #2735 - "Establish bill smoothing" and review of one sample customer for bill smoothing arrangement & on discussion with the Customer Service Team, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> • Bill smoothing require customers to make equal monthly or fortnightly payments with instalments amounts based off of a customer's 12-month gas consumption history. • If a customer does not have any historical billing data, Alinta Energy will automatically place the customer on a \$25 fortnightly or \$50 monthly instalment plan. • Customer Service Representatives obtains customer's verifiable consent prior to placing a customer on a bill smoothing arrangement and will confirm the amount and frequency of the payment plan. • Whilst customers are placed on fortnightly or monthly arrangement, customer's meters are read on a quarterly basis to reflect a typical billing cycle and customers are billed based off actual reads provided by the network operator. • The underpayment or overpayment on a bill smoothing arrangement is automatically reviewed by CIS-OV every six months and a letter for underpayment and overpayment is generated. <p>Therefore, Alinta Energy has complied with this obligation.</p>		
145	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1 Compendium</p>	<p>If a retailer provides a customer with a bill under a bill-smoothing arrangement pursuant to clause 4.3(1), the retailer must ensure that the conditions specified in clauses 4.3(2)(a)-(f) are met.</p> <p>on the basis of -</p>	Priority: 4	Control Adequacy: B	Compliance Rating: 1
			<p>Based on review of Work Instruction #2735 - "Establish bill smoothing" and review of one sample customer for bill smoothing arrangement & on discussion with the Customer Service Team, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> • Bill smoothing require customers to make equal monthly or fortnightly payments with instalments amounts based off of a customer's 12-month gas consumption history. • If a customer does not have any historical billing data, Alinta Energy will automatically place the 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	clause 4.3(2)	(i) the retailer's initial estimate of the amount of gas the customer will consume over the 12 month period;	<p>customer on a \$25 fortnightly or \$50 monthly instalment plan.</p> <ul style="list-style-type: none"> Customer Service Representatives obtains customer's verifiable consent prior to placing a customer on a bill smoothing arrangement and will confirm the amount and frequency of the payment plan. Whilst customers are placed on fortnightly or monthly arrangement, customer's meters are read on a quarterly basis to reflect a typical billing cycle and customers are billed based off actual reads provided by the network operator. <p>The underpayment or overpayment on bill smoothing arrangement automatically reviewed by CIS-OV every six months and letter for underpayment and overpayment is generated. Through our further discussions with the Customer Service and IT Team, we were informed that Alinta Energy does not set up the bill smoothing payment plan with an expiry date. The payment plan is generally ongoing and reviewed every six months. As such, Alinta Energy is not required to send expiry reminder communication to such customers.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has complied with the obligation. However, we noted general improvement to their existing control environment to align their Work Instruction and customer's email correspondence with the requirement of this obligation. Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation with general improvements required.</p>		
146	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.4	A retailer must issue a bill to a customer at the address nominated by the customer, which may be an email address.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction 2771 "Move in - Residential account", we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> Bills are sent to a customer's supply address unless an alternative mailing address has been nominated by the customer. The mailing address of a customer is recorded in Alinta Energy's CIS-OV system by the Customer Service Representative as part of the account set up process. Alinta Energy's CIS-OV system transfers a Bill Print File to Fuji Film daily covering the postal 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>address and email address details based on which customer bills are dispatched by Fuji Film or mail lodgement conducted by Australia Post.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
147	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.5(1)</p>	<p>Unless the customer agrees otherwise, a retailer must include the minimum prescribed information in clauses 4.5(1)(a)-(cc) on the customer's bill. Note: the summary wording of this obligation has not changed, but since the commencement of the amended Compendium on 1 January 2020, there have been some changes to the content of clauses 4.5(1)(a)-(cc)8 and the creation of an exception to complying with 4.5(1)(w) as set out in 4.5(4).</p>	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Manager WA Retail Regulation and on review of 10 sample customer bills, it was found that the bills included information prescribed in subclause 4.5(1) (a)-(cc). The illustrative details covered are</p> <p>(a) the range of dates of the metering supply period or the date of the current meter reading or estimate;</p> <p>(b) the current meter reading or estimate;</p> <p>(c) the customer's consumption, or estimated consumption;</p> <p>(d) the number of days covered by the bill;</p> <p>(e) the dates on which the account period begins and ends,</p> <p>(f) the applicable tariffs;</p> <p>(g) the amount of any other fees or charges and details of the service provided.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
149	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and</p>	<p>If a retailer identifies and wishes to bill a customer for an historical debt, the retailer must advise the customer of the amount of the historical debt and its basis,</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction 2771 "Move in - Residential account" and one sample customer debt reinstatement, we noted that Alinta Energy has the following controls in place:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	6.3.1 Compendium clause 4.5(3)	before, with or on the customer's next bill.	<ul style="list-style-type: none"> Alinta Energy will reinstate a historical debt, incurred up to six years prior. The historical debt is identified during the account setup process. During the account set up process, Customer Service Representatives will identify whether a customer has had a previous account with Alinta Energy and any previous debt. The reinstated historical debt amount will appear on the customer's account and on the issuance of the customer's first bill. <p>It was informed to us by the Customer Service Team that information on historical debts will be communicated with the customer over the phone by a Customer Service Representative.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
150	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.6	A retailer must base a customer's bill on the distributor's or metering agent's reading of the meter at the customer's supply address, or the customer's reading of the meter provided the retailer and the customer agreed that the customer will read the meter.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussions with the Billing Team, Alinta Energy has the following controls for generating bills:</p> <ul style="list-style-type: none"> ATCO is responsible for all meter readings; ATCO generate an MDM (Meter Data) file which is sent to AEMO (Australian Energy Market Operator) and received by Alinta Energy. Alinta Energy use IT processes to load MDM file into ARMA which is then transferred to Alinta Energy's CIS-OV for billing accounts nightly. Customer invoices are automatically generated via CIS-OV based on either actual or estimates meter reading data, flowing automatically through the ARMA system. ARMA Meter Data Management reports are generated on a daily basis to identify the volume of scheduled meter reads and exceptions in the meter data workflow outlining errors related to the meter reads. Alinta Energy also accepts customer own meter reads and self-meter reading via the phone with the Customer Service Team. <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
152	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.7(1)	A retailer must use its best endeavours to ensure that metering reading data is obtained as frequently as is required to prepare its bills.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussions with the Billing Team, Alinta Energy has the following controls for generating bills:</p> <ul style="list-style-type: none"> As per ATCO's service level agreement, the bill meters should be read at least once in 105 days. All customers are billed either monthly or quarterly. (with majority of residential customers on a quarterly billing cycle whereas non-residential customers generally on a monthly billing cycle. Meter read schedules are managed by the network operator (ATCO Gas) and are aligned with customers' billing arrangements. If the ATCO metering agent is unable to read customer's meter, an estimated read, based off published data from ATCO, would be provided for retailer billing purposes and in accordance with AEMO WA Metrology procedures. <p>To ensure metering data is obtained frequently, the billing team obtains a daily and weekly report identifying customer accounts without appropriate meter billable readings.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
154	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.8(1)	A retailer must give the customer an estimated bill in the manner specified, if the retailer is unable to reasonably base a bill on a reading of the meter.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Discussions with the Billing Team and on review of one sample estimated bill of a customer & a detailed walkthrough of the billing system (CIS-OV) noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> ATCO is responsible for all meter readings; ATCO generate an MDM (Meter Data Management) file which is sent to AEMO (Australian Energy Market Operator) and received by Alinta Energy. Alinta Energy triggers IT processes to load MDM file into ARMA which is then passed to Alinta Energy's CIS-OV for billing accounts nightly. If ATCO is unable to access the meter and unable to send an 'actual' read, a market estimate is provided, and Alinta Energy will bill the customer based on the estimated read. Based on one 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>sample estimated bill, we noted that estimated data provided by ATCO was correctly applied for the customer.</p> <p>Customer bills are automatically generated via CISOV based on meter data. Therefore, Alinta Energy has complied with this obligation.</p>		
155	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.8(2)</p>	Where the customer's bill is estimated, a retailer must clearly specify on the customer's bill the information prescribed in clauses 4.8(2)(a)-(c).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on review of one sample estimated bill, it was noted that estimated bills clearly specifies that:</p> <ul style="list-style-type: none"> The bill is based upon an estimation Alinta Energy will tell the customer on request the basis and reason for the estimation The customer may request a verification of the estimation and a meter reading <p>Therefore, Alinta Energy has complied with this obligation.</p>		
156	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.8(3)</p>	Upon request, a retailer must inform a customer of the basis and the reason for the estimation.	Priority: 4	Control Adequacy: B	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> Customer Service Representatives are trained to advise customers on the basis and reason for estimations. When providing an estimated read to Alinta Energy, metering agents are required to submit a code which specify the reasoning behind being unable to access a customer's meter. Customer Service Representatives can view the reasoning through Alinta Energy's CIS-OV system and will email the network operator if the customer requests further information regarding the estimation. <p>Based on enquiries and examination of documentation, we noted that Alinta Energy has complied with the obligation. However, we noted a general improvement to the existing control environment to</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			document Work Instruction around informing customers of the reason for an estimation.		
157	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.9	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.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team, and review of one sample estimated and actual bill for a customer, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> • If a metering agent is unable to read a customer's meter, an estimated read, based off published data from ATCO, would be provided for billing purposes. • When uploading meter reads into ARMA, metering agents will classify the read as either an 'Actual' or 'Estimated Reading'. • Bills are then automatically generated by CIS-OV based off actual or estimated reads and sent to Fuji Film for printing. • Upon receiving an estimated bill and the customer does not agree with the read, the customer may provide their own reading to Alinta Energy subject to the network operator validating the read. • To verify a customer's read, Customer Service Representatives have been trained to raise a 'Meter Data Verify Request' in Alinta Energy's CIS-OV system. The network operator will then provide a validated read through ARMA and the customer's read will be adjusted accordingly. • Estimated bills are adjusted either through a re-bill process or taken into the next bill. <p>Therefore, Alinta Energy has complied with this obligation.</p>		
158	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1	If a retailer has based a bill upon an estimation because the customer failed to provide access to the meter, and the customer subsequently requests the retailer to provide a bill based on a	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of one sample SFC and NSC, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> • Clause 5 of the standard and NSC outlines that a customer may request Alinta Energy to replace the estimated bill with an actual meter reading, if the customer allows Alinta Energy access to the 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Compendium clause 4.10	reading of the meter and provides access to the meter, and pays the retailer's reasonable charge for reading the meter (if any), the retailer must do so.	<p>customer's meter and if the customer pays a reasonable charge.</p> <ul style="list-style-type: none"> Customer Service Representatives will raise a service order within CIS-OV upon receiving a request from a customer to have their meter read. The service order is sent to the network operator ATCO via Alinta Energy's CIS-OV system requesting for a meter read to be performed at the customer's supply address. Prior to raising a service order, the Customer Service Representative will ensure that the customer provides access to allow the metering agent to read the meter. A 'Special Meter Reading Fee' (Ranges from 7 to 15 AUD as stipulated on Alinta Energy's website) is attached to the service order, however it was noted that Alinta Energy will waive the meter read fee for most customers. <p>Therefore, Alinta Energy has complied with this obligation.</p>		
159	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium 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.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and review of Work Instruction #4994 "Request a Meter Test" and walkthrough of one sample case for the meter test, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> Where a customer requests a meter to be tested, Alinta Energy will charge the customer a 'Meter Testing Fee' as stipulated on Alinta Energy's website. However, we understand that for the majority of cases, this fee will be waived. Upon request, Customer Service Representatives will alert the billing team via email to raise a service order to the network operator for the arrangement of a meter test. A confirmation email will also be sent directly to ATCO to ensure service order has been received. A notice letter is also sent to the customer informing them about the test results. If the meter test finds the meter to be defective, the fee for the meter test is manually credited to the customer's account (where meter testing fees is charged) through a reverse adjustment in CIS-OV, or refunded via direct payment if requested. This is also documented in the Work Instruction. 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			Also, on review of Annual Compliance Report and complaint register, no non-compliance was noted for this obligation. Therefore, Alinta Energy has complied with this obligation.		
160	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium 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.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and review of Work Instruction #4994 "Request a Meter Test" and walkthrough of one sample case of the meter test, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> • Where a customer requests a meter to be tested, Alinta Energy will charge the customer a 'Meter Testing Fee' as stipulated on Alinta Energy's website. However, we understand that for the majority of cases, this fee will be waived. • Upon request, Customer Service Representatives will alert the billing team via email to raise a service order to the network operator for the arrangement of a meter test. • A confirmation email will also be sent directly to ATCO to ensure service order has been received. • A notice letter is also sent to the customer informing them about the test results. If the meter test finds the meter to be defective, the fee for the meter test is manually credited to the customer's account (where meter testing fees is charged) through a reverse adjustment in CIS-OV, or refunded via direct payment if requested. This is also documented in the Work Instruction. <p>Also, on review of Annual Compliance Report and complaint register, no non-compliance was noted for this obligation. Therefore, Alinta Energy has complied with this obligation.</p>		
161	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and	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	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			It was noted through discussion with the Sales Team that Alinta Energy only offers one standard tariff for residential and non-residential customers and does not offer any alternative tariffs and hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	6.3.1 Compendium clause 4.12(1)	the customer to an alternate tariff within 10 business days of the customer satisfying those conditions. The effective date of change is set out in clause 4.12(2).			
163	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.13	If a customer's gas use changes and the customer is no longer eligible to continue to receive an existing, more beneficial tariff, a retailer must give the customer written notice prior to changing the customer to an alternative tariff.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			It was noted through discussion with the Sales Team that Alinta Energy only offers one standard tariff for residential and non-residential customers and does not offer any alternative tariffs and hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.		
164	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium 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.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			Based on discussion with the Customer Service Team and on review of Work Instruction #2660 "Move out - Residential account" and review of one sample case of final billing to the customer, we noted that Alinta Energy has the following controls in place: <ul style="list-style-type: none"> • Where a customer requests to have their account closed, Alinta Energy will obtain a forwarding mailing address from the customer and require a minimum of two business days' notice before issuing a final bill to a customer. • Customer Service Representatives will raise a service order within Alinta Energy's CIS-OV system to the network operator to obtain a final meter read and will bill the customer based on this read. • If a customer owes a debt to Alinta Energy and the customer's account is in credit at the time of 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>account closure, Alinta Energy's CIS-OV system will automatically offset the debt and adjust the account accordingly.</p> <p>On review of one sample final bill, it was noted that final bills clearly state that a final read was taken. Therefore, Alinta Energy has complied with this obligation.</p>		
165	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.14(2)</p>	<p>If the customer's account is in credit at the time of account closure, the retailer must, subject to clause 4.14(3), at the time of the final bill ask the customer for instructions on where to transfer the amount of credit (based on clauses 4.14(2)(a) or (b)), and pay the credit in accordance with the customer's instructions within 12 business days or another time agreed with the customer.</p>	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2660 "Move out - Residential account" and review of 10 sample cases of final billing to the customer, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> • Where a customer requests to have their account closed, Alinta Energy will obtain a forwarding mailing address from the customer and require a minimum of two business days' notice before issuing a final bill to a customer. • Customer Service Representatives will raise a service order within Alinta Energy's CIS-OV system to the network operator to obtain a final meter read and will bill the customer based on this read. • If a customer owes a debt to Alinta Energy and the customer's account is in credit at the time of account closure, Alinta Energy's CIS-OV system will automatically offset the debt and adjust the account accordingly. Through observation of Alinta Energy's final bill, it was noted that final bills clearly state that a final read was taken. • The final bill of customer explicitly mentions that customers should contact customer care on how they want their refund to be credited. • Should a customer contact Alinta Energy for a refund, Customer Service Representatives will ask the customer on their preferred refund method and have been trained to process these immediately via CIS-OV. <p>On sample review of 10 customer final bill enquiries, we observed that refund has been processed within 12 business days of inquiry for refund. Therefore, Alinta Energy has complied with this</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			obligation.		
165A.	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(3)	If the customer's account is in credit at the time of account closure and the customer owes a debt to the retailer, the retailer may, with written notice to the customer, use that credit to set off the debt. If after the set off, there remains an amount of credit, the retailer must ask the customer for instructions in accordance with clause 4.14(2).	Priority: 3	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2660 "Move out - Residential account" and review of 10 sample cases of final billing to the customer, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> • Where a customer requests to have their account closed, Alinta Energy will obtain a forwarding mailing address from the customer and require a minimum of two business days' notice before issuing a final bill to a customer. • Customer Service Representatives will raise a service order within Alinta Energy's CIS-OV system to the network operator to obtain a final meter read and will bill the customer based on this read. • If a customer owes a debt to Alinta Energy and the customer's account is in credit at the time of account closure, Alinta Energy's CIS-OV system will automatically offset the debt and adjust the account accordingly. Through observation of Alinta Energy's final bill, it was noted that final bills clearly state that a final read was taken. • The final bill of customer explicitly mentions that customers should contact customer care on how they want their refund to be credited. • Should a customer contact Alinta Energy for a refund, Customer Service Representatives will ask the customer on their preferred refund method and have been trained to process these immediately via CIS-OV. <p>On sample review of 10 customer final bill enquiries, we observed that refund has been processed within 12 business days of inquiry for refund.</p> <p>As per confirmation from the Customer Service Team we noted that no such instructions of debt setoff to any other accounts were received during the audit period. Hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
166	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.31. Compendium clause 4.15	A retailer must review the customer's bill on request by the customer, subject to the customer paying the lesser of the portion of the bill agreed to not be in dispute or an amount equal to the average of the customer's bill over the previous 12 months, and paying any future bills that are properly due.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our discussions with the Customer Service Team and our review of the Work Instruction #2729 "Investigate High Bill Inquiry", we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> Alinta Energy Customer Service Representatives are trained to review bills on request without requiring a customer to pay any amount of the bill or a calculated average of the bill over the previous 12 months Customer Service Representatives will notify the customer in real time of the outcome of the review. The unresolved queries of customer will be transferred to Senior Support Officer (SSO), Team Leader or the Billing team for further investigation. Customer Service Representatives also request customers to read the meter and resolve the query. A special check or a meter read can be carried out if requested by the customer. The customer is also advised of Alinta Energy's internal complaints handling processes and provided with the details of the WA Ombudsman if requested. Billing Team works to a 5-Business Days KPI for any customer billing enquiries raised via the Contact Centre. All inquiries of bill review are recorded in contact logs of customers. <p>Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation.</p>		
167	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium	If a retailer is satisfied after conducting a review of a bill that the bill is correct, the retailer: <ul style="list-style-type: none"> ▶ may require a customer to pay the unpaid amount; ▶ must advise the customer that the customer may request the 	Priority: 4	Control Adequacy: B	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of the Work Instruction #2729 "Investigate High Bill Inquiry" and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> Alinta Energy Customer Service Representatives are trained to review bills on request without requiring a customer to pay any amount of the bill or a calculated average of the bill over the 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings					
	clause 4.16(1)(a)	retailer to arrange a meter test in accordance with applicable law; and ▶ must advise the customer of the existence and operation of the retailer’s internal complaints handling processes and details of any applicable external complaints handling processes.	<p>previous 12 months</p> <ul style="list-style-type: none"> Customer Service Representatives will notify the customer in real time of the outcome of the review. The unresolved queries of customer will be transferred to Senior Support Officer (SSO), Team Leader or the Billing team for further investigation. Customer Service Representatives also request customers to read the meter and resolve the query. A special check or a meter read can be carried out if requested by the customer. The customer is also advised of Alinta Energy’s internal complaints handling processes and provided with the details of the WA Ombudsman if requested. Billing Team works to a 5-Business Days KPI for any customer billing enquiries raised via the Contact Centre. All inquiries of bill review are recorded in contact logs of customers. <p>Where the bill is assessed as being correct, Alinta Energy will require customers to pay the unpaid amount. Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation. However, we noted general improvement to improve the Work Instruction to advise the customer that the customer may request the retailer to arrange a meter test or advise the customer of the existence and operation of the retailer’s internal complaints handling processes.</p>					
168	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.16(1)(b)	If a retailer is satisfied after conducting a review of a bill that the bill is incorrect, the retailer must adjust the bill in accordance with clauses 4.17 and 4.18.	<table border="1" data-bbox="943 952 2186 1018"> <tr> <td data-bbox="943 952 1292 1018">Priority: 4</td> <td data-bbox="1292 952 1684 1018">Control Adequacy: A</td> <td data-bbox="1684 952 2186 1018">Compliance Rating: 1</td> </tr> </table> <p>Based on discussion with the Customer Service Team and on review of Work Instruction #2729 “Investigate High Bill Inquiry” and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> Alinta Energy Customer Service Representatives are trained to review bills on request without requiring a customer to pay any amount of the bill or a calculated average of the bill over the previous 12 months Customer Service Representatives will notify the customer in real time of the outcome of the review. The unresolved queries of customer will be transferred to Senior Support Officer (SSO), 			Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1						

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>Team Leader or the Billing team for further investigation. Customer Service Representatives also request customers to read the meter and resolve the query.</p> <ul style="list-style-type: none"> • A special check or a meter read can be carried out if requested by the customer. • The customer is also advised of Alinta Energy’s internal complaints handling processes and provided with the details of the WA Ombudsman if requested. • Billing Team works to a 5 Business Days KPI for any customer billing enquiries raised via the Contact Centre. • All inquiries of bill review are recorded in contact logs of customers. <p>Where a bill is assessed as incorrect by Alinta Energy, the Customer Service Representatives will work with the customer to arrange a credit, refund, or re-issue the bill.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation.</p>		
169	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.16(2)</p>	<p>The retailer must inform a customer of the outcome of the review (of the bill) as soon as practicable.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2729 “Investigate High Bill Inquiry” and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> • Alinta Energy Customer Service Representatives are trained to review bills on request without requiring a customer to pay any amount of the bill or a calculated average of the bill over the previous 12 months • Customer Service Representatives will notify the customer in real time of the outcome of the review. The unresolved queries of customer will be transferred to Senior Support Officer (SSO), Team Leader or the Billing team for further investigation. Customer Service Representatives also request customers to read the meter and resolve the query. • A special check or a meter read can be carried out if requested by the customer. • The customer is also advised of Alinta Energy’s internal complaints handling processes and 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>provided with the details of the WA Ombudsman if requested.</p> <ul style="list-style-type: none"> Billing Team works to a 5 Business Days KPI for any customer billing enquiries raised via the Contact Centre. It was noted that generally the high bill inquiry is resolved over the call itself. All inquiries of bill review are recorded in contact logs of customers. <p>Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation.</p>		
170	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.16(3)</p>	<p>If the retailer has not informed a customer of the outcome of the review within 20 business days from the date of receipt of the request for review under clause 4.15, the retailer must provide the customer with notification of the status of the review as soon as practicable.</p>	Priority: 4	Control Adequacy: B	Compliance Rating: 1
<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2729 "Investigate High Bill Inquiry" and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> Alinta Energy Customer Service Representatives are trained to review bills on request without requiring a customer to pay any amount of the bill or a calculated average of the bill over the previous 12 months. Customer Service Representatives will notify the customer in real time of the outcome of the review. The unresolved queries of customer will be transferred to Senior Support Officer (SSO), Team Leader or the Billing team for further investigation. Customer Service Representatives also request customers to read the meter and resolve the query. A special check or a meter read can be carried out if requested by the customer. The customer is also advised of Alinta Energy's internal complaints handling processes and provided with the details of the WA Ombudsman if requested. Billing Team works to a 5 Business Days KPI for any customer billing enquiries raised via the Contact Centre. It was noted that generally the high bill inquiry is resolved over the call itself. All inquiries of bill review are recorded in contact logs of customers. <p>Based on enquiries and examination of documents, we noted that Alinta Energy complied with this obligation. However, we noted general improvement to the existing control environment to implement</p>					

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			a flag in CIS-OV to identify high bill inquiries open for more than 20 business days. Also, Work Instruction 2729 is not updated with the timeframe to provide high bill inquiry resolution within 20 business days.		
171	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium 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), the retailer must follow the procedure specified in clauses 4.17(2)(a)-(e).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2785 "Process an MDV (Meter data verification)" and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> • If the customer was undercharged (actual meter read was higher than the previous estimated read), the undercharged amount will be absorbed in the customer's next bill and the balance automatically attached to the customer's account. • An adjustment is mentioned with the customer's next bill informing them that, it has been applied to their account and provides payment difficulty information and payment options such as bill smoothing. • Based on the Work Instruction, it was noted that Customer Service Representatives are aware that undercharged amounts can only be recovered for up to 12 months from the date the customer is notified of the undercharge and will not charge interest for amounts being recovered from the customer. • On sample review of one bill of undercharge, we noted that in case of undercharge, the customer account is adjusted in the next bill. <p>It should be noted that Alinta Energy does not provide alternative tariff and hence, overcharge or undercharge is not applicable in such cases.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
172	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(2) and 4.18(5)	If a customer (including a customer who has vacated the supply address) has been overcharged as a result of an error, defect or default for which a retailer or distributor is responsible (including where a meter has been found to be defective), the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the error, defect or default and, subject to clauses 4.18(6) and (7) ask the customer for instructions as to whether the amount should be credited to the customer's account; or repaid to the customer. No interest shall accrue to a credit or refund referred to in this clause.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2785 "Process an MDV (Meter data verification)", Work Instruction #9416 "Cancel, return or trigger a bill", Work Instruction #2693 "Process a refund", Work Instruction 2660 "Move out - Residential account" and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> • If the customer was overcharged and Alinta Energy was responsible for the overcharge (actual meter read was lower than the previous estimated read), the previous estimated bill would be cancelled and a new bill with the actual meter read will be issued to the customer for all overcharged amounts including amounts less than \$100. • Bills are cancelled and re-issued within Alinta Energy's CIS-OV system by a member of the Customer Service team and if requested by the customer, Customer Service Representatives have also been trained to process refunds. • An 'Adjustment Notice' is clearly stated on all re-issued bills informing customers that a credit balance has been applied to the customer's account and provides customers the option to have the credited amount refunded. • It was noted that all bills including reissued bills are triggered automatically by CIS-OV and dispatched to customers within 1 business day from when metering data is received from the network operator. Therefore, customers are informed of overcharged amounts within 10 business days of Alinta Energy becoming aware of the adjustment. <p>On sample review of one case of customer overcharge, we noted that in case of overcharge, the bill is cancelled, and the customer account is credited with the overcharged amount. Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
173	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(3)	If a retailer receives instructions under clause 4.18(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2785 "Process an MDV (Meter data verification)", Work Instruction #9416 "Cancel, return or trigger a bill", Work Instruction #2693 "Process a refund", Work Instruction 2660 "Move out - Residential account" and review of a sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> • If the customer was overcharged and Alinta Energy was responsible for the overcharge (actual meter read was lower than the previous estimated read), the previous estimated bill would be cancelled and a new bill with the actual meter read will be issued to the customer for all overcharged amounts including amounts less than \$100. • Bills are cancelled and re-issued within Alinta Energy's CIS-OV system by a member of the Customer Service team and if requested by the customer, Customer Service Representatives have also been trained to process refunds. • An 'Adjustment Notice' is clearly stated on all re-issued bills informing customers that a credit balance has been applied to the customer's account and provides customers the option to have the credited amount refunded. • It was noted that all bills including reissued bills are triggered automatically by CIS-OV and dispatched to customers within 1 business day from when metering data is received from the network operator. Therefore, customers are informed of overcharged amounts within 10 business days of Alinta Energy becoming aware of the adjustment. <p>On sample review of one case of customer overcharge, we noted that in case of overcharge, bill is cancelled, and customer account is credited with the overcharged amount. Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
174	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(4)	If a retailer does not receive instructions under clause 4.18(2) within 5 business days of making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's account.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2785 "Process an MDV (Meter data verification)", Work Instruction #9416 "Cancel, return or trigger a bill", Work Instruction #2693 "Process a refund", Work Instruction 2660 "Move out - Residential account" and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> • If the customer was overcharged and Alinta Energy was responsible for the overcharge (actual meter read was lower than the previous estimated read), the previous estimated bill would be cancelled and a new bill with the actual meter read will be issued to the customer for all overcharged amounts including amounts less than \$100. • Bills are cancelled and re-issued within Alinta Energy's CIS-OV system by a member of the Customer Service team and if requested by the customer, Customer Service Representatives have also been trained to process refunds. • An 'Adjustment Notice' is clearly stated on all re-issued bills informing customers that a credit balance has been applied to the customer's account and provides customers the option to have the credited amount refunded. • It was noted that all bills including reissued bills are triggered automatically by CIS-OV and dispatched to customers within 1 business day from when metering data is received from the network operator. Therefore, customers are informed of overcharged amounts within 10 business days of Alinta Energy becoming aware of the adjustment. <p>On sample review of one case of customer overcharge, we noted that in case of overcharge, bill is cancelled, and customer account is credited with the overcharged amount. Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
175	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 4.18(6)	If the overcharged amount is less than \$100, the retailer may notify a customer of the overcharge by no later than the next bill after the retailer became aware of the error, and ask the customer for instructions under clause 4.18(2), or credit the amount to the customer's next bill.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2785 "Process an MDV (Meter data verification)", Work Instruction #9416 "Cancel, return or trigger a bill", Work Instruction #2693 "Process a refund", Work Instruction 2660 "Move out - Residential account" and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> • If the customer was overcharged and Alinta Energy was responsible for the overcharge (actual meter read was lower than the previous estimated read), the previous estimated bill would be cancelled and a new bill with the actual meter read will be issued to the customer for all overcharged amounts including amounts less than \$100. • Bills are cancelled and re-issued within Alinta Energy's CIS-OV system by a member of the Customer Service team and if requested by the customer, Customer Service Representatives have also been trained to process refunds. • An 'Adjustment Notice' is clearly stated on all re-issued bills informing customers that a credit balance has been applied to the customer's account and provides customers the option to have the credited amount refunded. • It was noted that all bills including reissued bills are triggered automatically by CIS-OV and dispatched to customers within 1 business day from when metering data is received from the network operator. Therefore, customers are informed of overcharged amounts within 10 business days of Alinta Energy becoming aware of the adjustment. <p>On sample review of one case of customer overcharge, we noted that in case of overcharge, bill is cancelled, and customer account is credited with the overcharged amount. Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
175A.	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(7)	If a customer has been overcharged by the retailer, and the customer owes a debt to the retailer, then provided the customer is not a residential customer experiencing payment difficulties or financial hardship, the retailer may, with written notice to the customer, use the amount of the overcharge to set off the debt owed to the retailer. If, after the set off, there remains an amount of credit, the retailer must deal with that amount of credit in accordance with clause 4.18(2); or 4.18(6) where the amount is less than \$100.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on our discussion with the Customer Service Team and our review of several relevant Work Instruction (e.g. Work Instruction #2693 "Process a refund", Work Instruction 2660 "Move out - Residential account" etc.), we noted the following controls:</p> <ul style="list-style-type: none"> • If the customer was overcharged and Alinta Energy was responsible for the overcharge (actual meter read was lower than the previous estimated read), the previous estimated bill would be cancelled and a new bill with the actual meter read will be issued to the customer for all overcharged amounts including amounts less than \$100. • Bills are cancelled and re-issued within Alinta Energy's CIS-OV system by a member of the Customer Service Team and if requested by the customer, Customer Service Representatives have also been trained to process refunds. • An 'Adjustment Notice' is clearly stated on all re-issued bills informing customers that a credit balance has been applied to the customer's account and provides customers the option to have the credited amount refunded. • It was noted that all bills including reissued bills are triggered automatically by CIS-OV and dispatched to customers within 1 business day from when metering data is received from the network operator. Therefore, customers are informed of overcharged amounts within 10 business days of Alinta Energy becoming aware of the adjustment. <p>As informed to us by the Customer Service Team, there has been no such case of overcharge where previous debt has been set off against the overcharge. Hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.</p>		
176	Energy Coordination Act section 11M Trading Licence	If a retailer proposes to recover an amount of an adjustment which does not arise due to any act or omission of the customer,	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2785 "Process an MDV (Meter data verification)" and review of one sample case of bill review for the</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	clauses 2.1.1 and 6.3.1 Compendium clause 4.19(1)	the retailer must follow the procedure specified in clauses 4.19(1)(a)-(d).	<p>customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> • If the customer was undercharged (actual meter read was higher than the previous estimated read), the undercharged amount will be absorbed in the customer's next bill and the balance automatically attached to the customer's account. • An adjustment is mentioned with the customer's next bill informing them that it has been applied to their account and provides payment difficulty information and payment options such as bill smoothing. • Based on the Work Instruction, it was noted that Customer Service Representatives are aware that undercharged amounts can only be recovered for up to 12 months from the date the customer is notified of the undercharge and will not charge interest for amounts being recovered from the customer. • On sample review of one case of customer undercharge, we noted that in case of undercharge, the customer account is adjusted in the next bill. <p>As per the discussion with customer service team, we noted that there has been no such instance of recovery which was not on account of customers except the undercharge that is being recovered for estimated and actual bill. Hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.</p>		
177	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(2)	If after the meter reading a retailer becomes aware of an amount owing to the customer, the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the adjustment and, subject to	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2785 "Process an MDV (Meter data verification)", Work Instruction #9416 "Cancel, return or trigger a bill", Work Instruction #2693 "Process a refund", Work Instruction 2660 "Move out - Residential account" and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> • In case of Overcharge and Adjustments, bills are cancelled and re-issued within Alinta Energy's CIS-OV system by a member of the Customer Service Team and if requested by the customer, 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	and 4.19(6)	<p>clauses 4.19(5) and 4.19(7), ask the customer for instructions as to whether the amount should be -</p> <ul style="list-style-type: none"> ▶ credited to the customer's account; ▶ repaid to the customer; or ▶ included as a part of the new bill smoothing arrangement if the adjustment arises under clauses 4.3(2)(a)-(b). No interest shall accrue to a credit or refund referred to in this clause. 	<p>Customer Service Representatives have also been trained to process refunds.</p> <ul style="list-style-type: none"> • It was noted that all bills including reissued bills are triggered automatically by CIS-OV and dispatched to customers within 1 business day from when metering data is received from the network operator. Therefore, customers are informed of overcharged amounts within 10 business days of Alinta Energy becoming aware of the adjustment. • An 'Adjustment Notice' is clearly stated on all re-issued bills informing customers that a credit balance has been applied to the customer's account and provides customers the option to have the credited amount refunded. • Customers can contact Alinta Energy directly to arrange for a refund via preferred mode of payment. These requests will be actioned by Alinta Energy Customer Service Representatives during the call, therefore meeting the 12-business day obligation. <p>On sample review of one case of customer overcharge, we noted that in case of overcharge, bill is cancelled, and customer account is credited with the overcharged amount. Also, based on review of Annual Compliance Records and Complaint records, no non-compliance was noted. Therefore, Alinta Energy has complied with this obligation.</p>		
178	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 4.19(3)</p>	<p>If a retailer received instructions under clause 4.19(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2785 "Process an MDV (Meter data verification)", Work Instruction #9416 "Cancel, return or trigger a bill", Work Instruction #2693 "Process a refund", Work Instruction 2660 "Move out - Residential account" and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> • In case of Overcharge and Adjustments, bills are cancelled and re-issued within Alinta Energy's CIS-OV system by a member of the Customer Service Team and if requested by the customer, Customer Service Representatives have also been trained to process refunds. • It was noted that all bills including reissued bills are triggered automatically by CIS-OV and 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>dispatched to customers within 1 business day from when metering data is received from the network operator. Therefore, customers are informed of overcharged amounts within 10 business days of Alinta Energy becoming aware of the adjustment.</p> <ul style="list-style-type: none"> • An 'Adjustment Notice' is clearly stated on all re-issued bills informing customers that a credit balance has been applied to the customer's account and provides customers the option to have the credited amount refunded. • Customers can contact Alinta Energy directly to arrange for a refund via preferred mode of payment. These requests will be actioned by Alinta Energy Customer Service Representatives during the call, therefore meeting the 12-business day obligation. <p>On sample review of one case of customer overcharge, we noted that in case of overcharge, bill is cancelled, and customer account is credited with the overcharged amount. Also, based on review of Annual Compliance Records and Complaint records, no non-compliance was noted. Therefore, Alinta Energy has complied with this obligation.</p>		
179	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.19(4)</p>	<p>If a retailer does not receive instructions under clause 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.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2785 "Process an MDV (Meter data verification)", Work Instruction #9416 "Cancel, return or trigger a bill", Work Instruction #2693 "Process a refund", Work Instruction 2660 "Move out - Residential account" and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> • In case of Overcharge and Adjustments, bills are cancelled and re-issued within Alinta Energy's CIS-OV system by a member of the Customer Service Team and if requested by the customer, Customer Service Representatives have also been trained to process refunds. • It was noted that all bills including reissued bills are triggered automatically by CIS-OV and dispatched to customers within 1 business day from when metering data is received from the network operator. Therefore, customers are informed of overcharged amounts within 10 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>business days of Alinta Energy becoming aware of the adjustment.</p> <ul style="list-style-type: none"> An 'Adjustment Notice' is clearly stated on all re-issued bills informing customers that a credit balance has been applied to the customer's account and provides customers the option to have the credited amount refunded. Customers can contact Alinta Energy directly to arrange for a refund via preferred mode of payment. These requests will be actioned by Alinta Energy Customer Service Representatives during the call, therefore meeting the 12-business day obligation. <p>On sample review of one case of customer overcharge, we noted that in case of overcharge, the bill is cancelled, and the customer account is credited with the overcharged amount. Also, based on review of Annual Compliance Records and Complaint records, no non-compliance was noted. Therefore, Alinta Energy has complied with this obligation.</p>		
180	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.19(5)</p>	<p>If the adjustment amount owing to the customer is less than \$100, the retailer may notify the customer of the adjustment by no later than the next bill after the meter is read, and</p> <ul style="list-style-type: none"> ask the customer for instructions under clause 4.19(2); or credit the amount to the customer's next bill. 	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2785 "Process an MDV (Meter data verification)", Work Instruction #9416 "Cancel, return or trigger a bill", Work Instruction #2693 "Process a refund", Work Instruction 2660 "Move out - Residential account" and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> In case of Overcharge and Adjustments, bills are cancelled and re-issued within Alinta Energy's CIS-OV system by a member of the Customer Service Team and if requested by the customer, Customer Service Representatives have also been trained to process refunds. It was noted that all bills including reissued bills are triggered automatically by CIS-OV and dispatched to customers within 1 business day from when metering data is received from the network operator. Therefore, customers are informed of overcharged amounts within 10 business days of Alinta Energy becoming aware of the adjustment. An 'Adjustment Notice' is clearly stated on all re-issued bills informing customers that a credit 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>balance has been applied to the customer's account and provides customers the option to have the credited amount refunded.</p> <ul style="list-style-type: none"> Customers can contact Alinta Energy directly to arrange for a refund via preferred mode of payment. These requests will be actioned by Alinta Energy Customer Service Representatives during the call, therefore meeting the 12-business day obligation. <p>On sample review of one case of customer overcharge, we noted that in case of overcharge, the bill is cancelled, and the customer account is credited with the overcharged amount. Also, based on review of Annual Compliance Records and Complaint records, no non-compliance was noted. Therefore, Alinta Energy has complied with this obligation.</p>		
180A.	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.19(7)</p>	<p>If the amount of the adjustment is an amount owing to the customer, and the customer owes a debt to the retailer, then provided the customer is not a residential customer experiencing payment difficulties or financial hardship, the retailer may, with written notice to the customer, use the amount of the adjustment to set off the debt owed to the retailer. If, after the set off, there remains an amount of credit, the retailer must deal with that amount of credit in accordance with clause 4.19(2); or 4.19(5) where the amount is less than \$100.</p>	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on discussion with the Customer Service Team and on review of Work Instruction #2785 "Process an MDV (Meter data verification)", Work Instruction #9416 "Cancel, return or trigger a bill", Work Instruction #2693 "Process a refund", Work Instruction 2660 "Move out - Residential account" and review of one sample case of bill review for the customer, we noted that Alinta Energy has the following controls:</p> <ul style="list-style-type: none"> In case of Overcharge and Adjustments, bills are cancelled and re-issued within Alinta Energy's CIS-OV system by a member of the Customer Service Team and if requested by the customer, Customer Service Representatives have also been trained to process refunds. It was noted that all bills including reissued bills are triggered automatically by CIS-OV and dispatched to customers within 1 business day from when metering data is received from the network operator. Therefore, customers are informed of overcharged amounts within 10 business days of Alinta Energy becoming aware of the adjustment. An 'Adjustment Notice' is clearly stated on all re-issued bills informing customers that a credit balance has been applied to the customer's account and provides customers the option to have the credited amount refunded. 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> Customers can contact Alinta Energy directly to arrange for a refund via preferred mode of payment. These requests will be actioned by Alinta Energy Customer Service Representatives during the call, therefore meeting the 12-business day obligation. <p>As informed to us with the Customer Service Team, there has been no such case of overcharge where previous debt has been set off against the overcharge and Hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.</p>		
181	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.1</p>	<p>The due date on the bill must be at least 12 business days from the date of that bill, unless otherwise agreed with the customer. The date of the dispatch is the date of the bill, unless the retailer specifies a later date.</p>	Priority: 1	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussions with the IT Team and on review of 10 sample of customer bills, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> The due date on the bill is set to at least 12 business days from the date of issue (dispatch date) of the bill. Due dates are calculated automatically by Alinta Energy's CIS-OV system. Bills issued with a due date of less than 12 business days from the date of dispatch are reported as a breach to the ERA as part of the annual compliance report. <p>Based on review of Annual Compliance Reports from 2019 to 2022, and customer complaint records, we noted no non-compliance for this compliance obligation. Therefore, Alinta Energy has complied with this obligation.</p>		
182	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1 Compendium</p>	<p>Unless otherwise agreed with a customer, a retailer must offer the customer at least the following payment methods:</p> <ul style="list-style-type: none"> in person at 1 or more payment outlets located within the Local Government District of the customer's supply address; 	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through review of Alinta Energy's bill template, it was noted that Alinta Energy offers the minimum payment methods as stated in Clause 5.2 of the Compendium:</p> <ul style="list-style-type: none"> In cash at Australia Post outlets By cheque (mail) Via Centerpay By BPay 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	clause 5.2	<ul style="list-style-type: none"> ▸ by mail; ▸ for residential customers, by Centrepay; ▸ electronically by means of BPay or credit card; and ▸ by telephone by means of credit card or debit card. 	<ul style="list-style-type: none"> • By credit or debit card over the phone • By direct debit <p>Therefore, Alinta Energy has complied with this obligation.</p>		
183	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 5.3</p>	<p>Prior to a direct debit facility commencing, a retailer must obtain the customer's verifiable consent and agree with the customer the date of commencement of the direct debit facility and the frequency of the direct debits.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussions with the Customer Service Team and on review of Work Instruction #3199 "Explicit Informed Consent" & review of one sample of customer case of direct debit facility we noted that, Alinta energy obtains the verifiable consent while setting up the direct debit facility for the customer.</p> <p>Also, it was also noted that the date of commencement and frequency of the direct debit are agreed with the customer up front and inputted into Alinta Energy's CIS-OV system.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
184	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 5.4</p>	<p>A retailer must accept payment in advance from a customer on request. The minimum amount a retailer will accept an advance payment is \$20, unless otherwise agreed with a customer. Note: the summary wording of this obligation has not changed, but one of the changes to the</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through review of one sample customer bill, and a discussion with the Customer Service Team, we noted that all customer overpayments and advance payments are carried forward to the next bill regardless of amount. Therefore, there is no minimum required amount for accepting advanced payments. We were advised that advanced payments are generally a result of a customer overpayment.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		Compendium (which came into effect on 1 January 2020) was the creation of additional subclauses to 5.4 which provide additional information and create an exception to complying with 5.4(1).			
185	Energy Coordination Act section 11M Trading Licence clause 2.1.1 and clause 6.3.1 Compendium clause 5.5	If a customer is unable to pay by way of the methods described in clause 5.2, due to illness or absence, a retailer must offer a residential customer a redirection of the customer's bill to a third person, at no charge.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on a discussion with the Customer Service Team and review of clause no.7.1 of NSC, we noted that Alinta Energy offer the customer an option to redirect their bills to a nominated third person. The redirection of customer bills is processed at no charge.</p> <p>Customer Service Representatives are trained to redirect a customer's bills on request by attaching an alternative mailing address to a customer's account in CIS-OV free of charge.</p> <p>Based on discussions with Alinta Energy and review of customer complaint records we did not note any non-compliance associated with the obligation.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		
186	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium	A retailer must not charge a residential customer a late payment fee in the circumstances specified in clauses 5.6(1)(b)-(d).Note: the changes to the Compendium (which came into effect on 1 January 2020) included the deletion of clause	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Based on a discussion with the Hardship Team and the Customer Service Team, we noted the following controls:</p> <ul style="list-style-type: none"> Customers on a Hardship program, under a complaint review or under an agreed instalment plan such as bill smoothing, or a payment extension are flagged in the system and exempt from receiving notices and are not charged with a late payment fee. Through discussion with the Hardship Officer and on review of Work Instruction #2858 "Waive a 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	clause 5.6(1)	5.6(1)(a) and changes to clause 5.6(1)(c).	<p>Fee", any late payment fees manually waived by the Hardship Team as part of the on boarding process for customers entered the Hardship program and payment suspension flag is applied to stop generating any future automatic levy of Late Payment Fees.</p> <ul style="list-style-type: none"> • Through discussion with the Customer service Team, we noted that whenever the Billing complaint is received by Alinta Energy from customer or from the Ombudsman, the late payment fees are waived, and payment suspension is applied to stop generating any future automatic levy of Late Payment Fees. All the complaints are recorded in Alinta Energy's CIS-OV system. • Waiving of late payment fees and application of payment suspension is done by the Hardship Team and Customer Service Team respectively for Hardship and Complaint customers and are conducted in Alinta Energy's CIS-OV system. • The Customer Service Team and the Hardship Team are trained to deal with cases on complaints and Hardship matters. <p>Alinta Energy self-identified this obligation as 'non-compliant' in their 2021-22 Annual Compliance Report. For 64 customers, the late payment fees were incorrectly charged due to technical issues with the payment gateway used by Alinta Energy.</p> <p>Further, through discussions with the Credit and Collection Team, we noted that the team would manually review each customer, who have made complaints, to any waive late payment fees. However, the Work Instruction #2858 "Waive a Fee" does not clearly specify the steps to waive late payment fees for complaint cases.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has not complied with this obligation with general improvements required.</p>		
186A	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and	If a retailer has charged a late payment fee in the circumstances set out in clause 5.6(1)(c) because the retailer was not aware of the complaint, the retailer must refund the late	Priority: 4	Control Adequacy: B	Compliance Rating: 1
			Based on discussions with the Credit and Collection Team and Customer Service team, we noted that for any instances where Alinta Energy has charged a late payment fee and subsequently become aware of a complaint to the Ombudsman, the late payment fees will be reversed on the customer's account. However, the Work Instruction #2858 "Waive a Fee", does not specifically mention on		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	6.3.1 Compendium clause 5.6(2)	payment fee on the customer's next bill.	<p>waiving of late payment fees for customers who have complained to Alinta Energy, or any Ombudsman complaint is received.</p> <p>Through our review of Alinta Energy's customer complaint records no non-compliance was noted. Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation with general improvements required.</p>		
187	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.6(3)	If a retailer has charged a residential customer a late fee, a retailer must not charge an additional late payment fee in relation to the same bill within 5 business days from the date of receipt of the previous late payment fee notice.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on a discussion with the IT Team, we noted that CIS-OV is configured for the following:</p> <ul style="list-style-type: none"> As per the credit treatment cycle, Alinta Energy will not charge a customer an additional late payment fee in relation to the same bill within 5 business days of each other. Alinta Energy will only charge customers a maximum of 2 late payment fees per bill. <p>On review of customer complaint records, we noted that no late payment fees notices were served to customers in 5 business days of original late payment fees. Therefore, Alinta Energy has complied with this obligation.</p>		
188	Energy Coordination Act section 11M Trading Licence clauses 2.1,1 and 6.3.1Compendium clause 5.6(4)	A retailer must not charge a residential customer more than 3 late payment fees in relation to the same bill, or more than 12 late payment fees in a year.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussions with the IT Team and the Credit and Collection Team, we noted that the system is configured in such a way that no more than 2 late payment fees will be charged per bill, and no more than 12 late payment fees in a year.</p> <p>On review of customer complaint records, we noted that no complaints were received for more than two late payment fee notices for the same bill or more than 12 late payment fees in a year. Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
189	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 5.6(5)	If a residential customer has been assessed as being in financial hardship, a retailer must retrospectively waive any late payment fee charged to the residential customer's last bill prior to the assessment being made.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussions with the Customer Service Team, the Hardship Team and on review of Work Instruction #2858, "Waive a fee" along with review of one sample customer contact log of Hardship customers, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> • Customers on a hardship program, under a complaint review or under an agreed instalment plan such as bill smoothing, or a payment extension are flagged in the system and exempt from receiving notices and charged with a late payment fee. • Any late payment fees manually waived by the Hardship Team as part of the on boarding process for customers entered into the Hardship program. • Waiving of late payment fees are conducted by the Hardship Team manually in Alinta Energy's CIS-OV system. <p>Further, through our review of Alinta Energy's Annual Compliance Reports and customer complaint records, no non-compliance was noted specific to Compendium clause 5.6(5). Therefore, Alinta Energy has complied with this obligation.</p>		
190	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.7(1)	A retailer must not require a customer who has vacated a supply address, and who has given the retailer notice, to pay for gas consumed at the customer's supply address in the circumstances specified in clause 5.7(1), unless the retailer and the customer have agreed to an alternative date. Notice is given if a customer	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on a discussion with the Customer Service Team and on review of Work Instruction #2660, "Move out - Residential account" we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> • Alinta Energy requires with a minimum of 2 business days' notice when vacating a supply address. • Customers must inform Alinta Energy the date they intend to vacate or have vacated the supply address and provide a forwarding postal address. • Prior to the 2 business days, customers are still required to pay for gas consumed at the supply address. This is to ensure sufficient time is provided to the network provider to provide Alinta Energy with a final read. To obtain a final read, Customer Service Representatives will raise a service order within Alinta Energy's CIS-OV system to the network operator. 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		<p>informs a retailer of the date on which the customer intends to vacate, or has vacated the supply address, and gives the retailer a forwarding address to which a final bill may be sent.</p>	<ul style="list-style-type: none"> Where a customer was evicted or otherwise required to vacate a supply address, Alinta Energy will backdate the bill to the date the customer vacated the address, provided they receive sufficient evidence. This may include a lease agreement or eviction notice. Based on review of one sample move out case, it was noted that once another retailer becomes responsible for the supply of gas to a customer, the network operator will alert Alinta Energy through ARMA automatically creating a trigger within Alinta Energy's CIS-OV system to finalise a customer's account and issue a final bill. <p>Further on review of Annual Compliance Reports and Customer Complaint Register, we noted no non-compliance of this compliance obligation. Therefore, Alinta Energy has complied with this obligation.</p>		
191	<p>Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.7(2)</p>	<p>If a customer reasonably demonstrates to a retailer that the customer was evicted or otherwise required to vacate a supply address, a retailer must not require a customer to pay for gas consumed at the customer's supply address from the date the customer gave the retailer notice.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on a discussion with the Customer Service Team and on review of Work Instruction #2660, Move out - Residential account" we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> Alinta Energy requires with a minimum of 2 business days' notice when vacating a supply address. Customers must inform Alinta Energy the date they intend to vacate or have vacated the supply address and provide a forwarding postal address. Prior to the 2 business days, customers are still required to pay for gas consumed at the supply address. This is to ensure sufficient time is provided to the network provider to provide Alinta Energy with a final read. To obtain a final read, Customer Service Representatives will raise a service order within Alinta Energy's CIS-OV system to the network operator. Where a customer was evicted or otherwise required to vacate a supply address, Alinta Energy will backdate the bill to the date the customer vacated the address, provided they receive sufficient evidence. This may include a lease agreement or eviction notice. Based on review of one sample move out case, it was noted that once another retailer becomes responsible for the supply of gas to a customer, the network operator will alert Alinta Energy through ARMA automatically creating a trigger within Alinta Energy's CIS-OV system to finalise a 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>customer's account and issue a final bill.</p> <p>Further on review of Annual Compliance Reports and Customer Complaint Register, we noted no non-compliance of this compliance obligation. Therefore, Alinta Energy has complied with this obligation.</p>		
193	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 5.7(4)</p>	<p>Notwithstanding clauses 5.7(1) and 5.7(2), a retailer must not require a customer to pay for gas consumed at the customer's supply address in the circumstances specified in clauses 5.7(4)(a)-(c).9</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on a discussion with the Customer Service Team and on review of Work Instruction #2660, "Move out - Residential account" we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> • Alinta Energy requires with a minimum of 2 business days' notice when vacating a supply address. • Customers must inform Alinta Energy the date they intend to vacate or have vacated the supply address and provide a forwarding postal address. • Prior to the 2 business days, customers are still required to pay for gas consumed at the supply address. This is to ensure sufficient time is provided to the network provider to provide Alinta Energy with a final read. To obtain a final read, Customer Service Representatives will raise a service order within Alinta Energy's CIS-OV system to the network operator. • Where a customer was evicted or otherwise required to vacate a supply address, Alinta Energy will backdate the bill to the date the customer vacated the address, provided they receive sufficient evidence. This may include a lease agreement or eviction notice. • Based on review of one sample move out case, it was noted that once another retailer becomes responsible for the supply of gas to a customer, the network operator will alert Alinta Energy through ARMA automatically creating a trigger within Alinta Energy's CIS-OV system to finalise a customer's account and issue a final bill. <p>Further, based on discussion with the Customer Service Team, we were advised that there had been no occurrences during the audit period, where a customer was required to pay for gas consumed in line with Clause 5.7(4)(a)-(c). Therefore, we consider Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
195	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.8(1)	A retailer must not commence proceedings for recovery of a debt from a residential customer who has informed a retailer that the customer is experiencing payment difficulties or financial hardship; and while a residential customer continues to make payments under an alternative payment arrangement.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on review of Work Instruction #2820, "Assess financial hardship / payment difficulties" and review of one sample customer contact log for Hardship customers as well as discussion with the Hardship Team, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> Alinta Energy will not recover debt from a customer who is experiencing payment difficulties or financial hardship, or while a customer continues to make payment under an alternative payment arrangement. Customers under Hardship program and payment difficulties are applied with the payment suspension in the CIS-OV system All notices are automatically issued through Alinta Energy's CIS-OV system based on the schedule of a credit treatment cycle for customers who do not have payment suspension flag in the system. <p>Therefore, Alinta Energy has complied with this obligation.</p>		
196	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.8(2)	A retailer must not recover or attempt to recover a debt relating to a supply address from a person other than the customer with whom the retailer has or had entered into a contract for the supply of gas to that supply address.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through discussions with the Credit and Collection Team and the Customer Service Team, we understand that, once a contract has been established and a customer's information has been input into Alinta' Energy's CIS-OV system, the system will automatically recover debt from the account holder and therefore not permit a debt amount to be recovered from a previous customer of the same supply address.</p> <p>Further, we were advised that there were no instances where Alinta Energy had recovered or attempted to recover a debt relating to a supply address from a person other than the customer with whom the retailer had entered into the contract.</p> <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
196A	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.8(3)	If a customer with a debt owing to a retailer requests the retailer to transfer the debt to another customer, the retailer may transfer the debt to the other customer provided that the retailer obtains the other customer's verifiable consent to the transfer.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on review of Work Instruction #2699 "Transfer a Debt" we noted the following:</p> <p>If a customer with a debt owing to a retailer requests the retailer to transfer the debt to another customer, the retailer must obtain the other customer's verifiable consent to the transfer of debt</p> <p>We were informed by the Customer Service Team that Alinta Energy has not transferred debt to another customer during the audit period. Hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.</p>		
197	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.10	Where a retailer and residential customer have entered into a dual fuel contract, or separate contracts for the supply of electricity and gas, the retailer must apply a payment received from a residential customer for charges for the supply of electricity or gas in the circumstances specified in clause 5.9.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on a discussion with the Manager WA Retail Regulation, we were informed that Alinta Energy does not maintain dual fuel contracts for residential customers. Hence, this obligation and associated controls adequacy were not assessed for its compliance during the audit period.</p>		
198	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and	A retailer must assess whether a residential customer is experiencing payment difficulties or financial hardship, within 5 business days from when the	Priority: 3	Control Adequacy: B	Compliance Rating: 1
			<p>Based on review of Work Instruction #2820, "Assess financial hardship / payment difficulties" and 10 samples customer contact logs for Hardship customers as well as discussion with the Hardship Team, we noted that Alinta Energy has the following controls in place:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings
	6.3.1 Compendium clause 6.1(1)	residential customer informs the retailer about the payment problems. If the retailer cannot make the assessment within 5 business days, it must refer the customer to a relevant consumer representative to make the assessment. If a residential customer provides the retailer with an assessment from a relevant consumer representative, the retailer may adopt that assessment as its own assessment for the purposes of clause 6.1(1)(a).	<ul style="list-style-type: none"> • Alinta Energy will not adopt an assessment from a relevant consumer representative, they will make their own assessment of a customer’s situation. • Based on sample review of 10 customer contact logs, we noted that Hardship assessment is done over the phone and results are communicated there itself complying the requirement of 5 business days. • Customer Service Representatives (CSR’s) and Hardship Officers are trained on how to assess a customer’s situation. • CSR’s and Hardship Officers will consider the information given by the customer and requested or held by the retailer which is documented in Work Instruction #2820. The information can be provided by the customers or consumer representatives • Reasonable consideration to the above will determine the outcome of the assessment. Based on this outcome, the customer will be offered the most appropriate arrangement (i.e., weekly fortnightly, or monthly instalments) to facilitate their financial situation; and • When a preliminary assessment of a customer has been performed, the CSR is required to document the discussion and outcomes on the customer’s profile within CIS-OV <p>Based on the sample review of 10 customer contact logs, we noted that Alinta Energy perform all assessments internally within the timeframe for financial hardship or payment difficulty situation of a customer and do not refer customers to an external financial counsellor (for the purpose of assessment). Therefore, Alinta Energy does not require to refer customers to consumer representatives after 5 days. However, CIS-OV does not flag or readily identify customers who have had a financial hardship or payment difficulty assessment conducted and referred to a consumer representative for the reasons outlined in the obligation.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation with general improvements required.</p>

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
199	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.1(3)	When undertaking an assessment regarding payment difficulties or financial hardship, the retailer must, unless the retailer adopts an assessment from a relevant consumer representative, give reasonable consideration to the information given by the residential customer and requested or held by the retailer; or advice given by a relevant consumer representative.	Priority: 3	Control Adequacy: B	Compliance Rating: 1
			<p>Based on review of Work Instruction #2820, "Assess financial hardship / payment difficulties" and review of 10 sample customer contact logs for Hardship customers as well as discussion with the Hardship Team, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> Alinta Energy will not adopt an assessment from a relevant consumer representative, they will make their own assessment of a customer's situation. Based on sample review of 10 customer contact logs, we noted that Hardship assessment is done over the phone and results are communicated there itself complying the requirement of 5 business days. Customer Service Representatives (CSR's) and Hardship Officers are trained on how to assess a customer's situation. CSR's and Hardship Officers will consider the information given by the customer and requested or held by the retailer which is documented in Work Instruction 2820. The information can be provided by the customers or consumer representatives Reasonable consideration to the above will determine the outcome of the assessment. Based on this outcome, the customer will be offered the most appropriate arrangement (i.e., weekly fortnightly, or monthly instalments) to facilitate their financial situation; and When a preliminary assessment of a customer has been performed, the CSR is required to document the discussion and outcomes on the customer's profile within CIS-OV <p>Based on the sample review of 10 customer contact logs, we noted that Alinta Energy perform all assessments internally for financial hardship or payment difficulty situation of a customer and do not refer customers to an external financial counsellor (for the purpose of assessment). Therefore, Alinta Energy does not require to refer customers to consumer representatives after 5 days. However, CIS-OV does not flag or readily identify customers who have had a financial hardship or payment difficulty assessment conducted and who have been referred to a consumer representative for the reasons outlined in the obligation. Based on enquiries and examination of documents, we noted that Alinta</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			Energy has complied with this obligation with general improvements required.		
200	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 6.1(4)	A retailer must advise a residential customer on request of the details of an assessment.	Priority: 3	Control Adequacy: B	Compliance Rating: 1
			<p>Based on review of Work Instruction #2820, "Assess financial hardship / payment difficulties" and review of 10 sample customer contact logs for Hardship customers as well as discussion with the Hardship Team, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> • The Hardship Team is aware and trained on communicating Hardship assessment results to customers. These assessments are conducted over the phone and the customer is apprised of both the details of the assessment and the outcome. • The Hardship Team will also inform them, if their application has been denied and will advise them of additional payment options available, such as payment plans or time extensions. • If a customer informs Alinta Energy that they are experiencing payment problems, Alinta Energy provides the customer with a temporary suspension of actions for a period of at least 15 business days and payment extension plan • The Hardship Team will assess on behalf of the customer their eligibility for HUGS and if the customer is eligible. • Alinta Energy has performed all assessments internally for customers payment difficulty situation and has not referred a customer to an external financial counsellor (for the purpose of assessment). However, the Hardship Team does provide information on external financial counsellor if requested by the customers. <p>While we acknowledge the Hardship Team is appropriately trained to conduct the assessment and communicate to the customer details of the assessment, the documented Work Instruction for written communication of assessment results has not been developed.</p> <p>. Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation with general improvements required.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
200A.	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(1)	If a retailer refers a residential customer to a relevant consumer representative under clause 6.1(1)(b), the retailer must grant the residential customer a temporary suspension of actions.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Based on review of the Work Instruction #2820, "Assess financial hardship / payment difficulties" and review of sample of 10 customer contact logs for Hardship customers as well as discussion with the Hardship Team, we noted that Alinta Energy has the following controls in place:</p> <ul style="list-style-type: none"> Alinta Energy assesses whether a residential customer is experiencing payment difficulties or financial hardship, within 5 business days from when the residential customer informs the retailer about the payment problems If Alinta Energy cannot make the assessment within 5 business days, it must refer the customer to a relevant consumer representative to make the assessment. If the Hardship customer is referred to the customer representative, a temporary suspension of actions for at least 15 days must be applied. <p>Based on sample review of 10 customer contact logs of Hardship customers, we noted that assessment for Hardship is done within the 5 business days and suspension of collection is applied to Hardship customers. Also, we noted that customers have not been referred to consumer representatives. Therefore, Alinta Energy has complied with this obligation.</p>		
201	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(2)	If a residential customer informs a retailer that the customer is experiencing payment problems, the retailer must not unreasonably deny a residential customer's request for a temporary suspension of actions, if the customer demonstrates to the retailer that the customer has an appointment with a relevant	Priority: 3	Control Adequacy: B	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and the Hardship Team, review of Work Instruction #2820 and review of a sample of 10 customer contact logs for payment difficulty and hardship customers, we noted that Alinta Energy has the following controls in place to enable the customer's account to be suppressed from any credit or collection activities for at least 15 business days.</p> <ul style="list-style-type: none"> Alinta Energy does not deny a customer's request for temporary suspension of actions, if the customer demonstrates to Alinta Energy that the customer has an appointment with a relevant consumer representative organisation to assess the customer's capacity to pay, however from 10 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		consumer representative to assess the customer's capacity to pay.	<p>samples tested, we did not identify any instances when the consumers have been referred to customer representatives and customer representatives did complete the assessment on time;</p> <ul style="list-style-type: none"> Based on sample testing, we noted that Alinta Energy performs all customer financial assessments internally to determine payment difficulties or financial hardship; and If a residential customer informs Alinta Energy that they are experiencing payment difficulty, Alinta Energy will provide the customer with a temporary suspension of actions for a period of at least 15 business days, upon customer request. Based on review of Alinta Energy's customer complaint records no non-compliance was noted. <p>We established that this information for suspending the payment is be recorded within contact logs and Alinta Energy has complied with the obligation. However, CIS-OV does not flag or readily identify customers who have had a financial hardship or payment difficulty assessment conducted and who have been referred to a consumer representative for the reasons outlined in the obligation.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation with general improvements required.</p>		
202	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 6.2(3)</p>	A retailer must allow a temporary suspension of actions for a period of at least 15 business days.	Priority: 3	Control Adequacy: B	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and the Hardship Team, review of Work Instruction #2820 and review of 10 sample customers contact logs for payment difficulty and hardship customers, we noted that Alinta Energy has the following controls in place to enable the customer's account to be suppressed from any credit or collection activities for at least 15 business days.</p> <ul style="list-style-type: none"> Alinta Energy does not deny a customer's request for temporary suspension of actions, if the customer demonstrates to Alinta Energy that the customer has an appointment with a relevant consumer representative organisation to assess the customer's capacity to pay, however from 10 samples tested, we did not identify any instances when the consumers have been referred to customer representatives and customer representatives did complete the assessment on time; 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> Based on sample testing, we noted that Alinta Energy performs all customer financial assessments internally to determine payment difficulties or financial hardship; and If a residential customer informs Alinta Energy that they are experiencing payment difficulty, Alinta Energy will provide the customer with a temporary suspension of actions for a period of at least 15 business days, upon customer request. Based on review of Alinta Energy's customer complaint records no non-compliance was noted. <p>We established that this information for suspending the payment is be recorded within contact logs and Alinta Energy has complied with the obligation. However, CIS-OV does not flag or readily identify customers who have had a financial hardship or payment difficulty assessment conducted and who have been referred to a consumer representative for the reasons outlined in the obligation.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation with general improvements required.</p>		
203	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(4)	If a relevant consumer representative is unable to complete the assessment on time and the consumer representative or residential customer requests for additional time, a retailer must give reasonable consideration to the request.	Priority 3	Control Adequacy: B	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team and the Hardship Team, review of Work Instruction #2820 "Assess financial hardship / payment difficulties" and review of 10 sample customer contact logs for payment difficulty and hardship customers, we noted that Alinta Energy has controls in place to enable the customer's account to be suppressed from any credit or collection activities for at least 15 business days:</p> <ul style="list-style-type: none"> Alinta Energy does not deny a customer's request for temporary suspension of actions, if the customer demonstrates to Alinta Energy that the customer has an appointment with a relevant consumer representative organisation to assess the customer's capacity to pay, however from 10 samples tested, we did not identify any instances when the consumers have been referred to customer representatives and customer representatives did complete the assessment on time; Based on sample testing, we noted that Alinta Energy performs all customer financial assessments internally to determine payment difficulties or financial hardship; and 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> If a residential customer informs Alinta Energy that they are experiencing payment difficulty, Alinta Energy will provide the customer with a temporary suspension of actions for a period of at least 15 business days, upon customer request. <p>Based on review of Alinta Energy's customer complaint records no non-compliance was noted. We established that this information for suspending the payment is be recorded within contact logs and Alinta Energy has complied with the obligation. However, CIS-OV does not flag or readily identify customers who have had a financial hardship or payment difficulty assessment conducted and who have been referred to a consumer representative for the reasons outlined in the obligation.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation with general improvements required.</p>		
204	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 6.3(1)</p>	<p>If the assessment carried out under clause 6.1 indicates to the retailer that the residential customer is experiencing payment difficulties or financial hardship, the retailer must follow the procedure specified in clause 6.3(1).</p>	Priority: 3	Control Adequacy: B	Compliance Rating: 1
<p>Examination of the Hardship Policy and Work Instruction #2820 "Assess financial hardship / payment difficulties", as well as discussions with the Customer Service Team and the Hardship Team, we were informed that Alinta Energy had controls in place during the audit period to offer alternative payment arrangements such as payment extensions or payment instalment plans to customers who are experiencing payment difficulties or financial hardship.</p> <p>Also, on review a of 10 sample customer contact logs for financial hardship and payment difficulty customers, we noted that the following controls are in place:</p> <p>Contact log records are available for quality assurance purposes and provide details about hardship assessment performed by the Hardship Team and the Customer Service Team. These records provide evidence that they assessed the customer financial situation accordingly providing assistance in line with clause 6.3 (1) as follows:</p> <ul style="list-style-type: none"> <i>Reduction or waiver of fees in accordance with Clause 6.6 such as reconnection fees.</i> <i>Alternative payment arrangements in accordance with Clause 6.7.</i> 					

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p><i>These options include:</i></p> <ul style="list-style-type: none"> ▶ <i>Additional time to pay a bill;</i> ▶ <i>Temporary suspension of recovery actions;</i> ▶ <i>Interest free instalment plans;</i> <ul style="list-style-type: none"> • Provide the customer with relevant information in accordance with Clause 6.8 such as <ul style="list-style-type: none"> ▶ <i>Referral to a free local and registered Financial Counselling Service; and</i> ▶ <i>Access to the Hardship Utilities Grant Scheme (HUGS)</i> • Payment in advance as per Clause 6.9 - Alinta Energy does not accept minimum advance payment for Hardship or Payment difficulty customers. <p>However, CIS-OV does not flag or readily identify customers who have had a financial hardship or payment difficulty assessment conducted and who have been referred to a consumer representative for the reasons outlined in the obligation.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation with general improvements required.</p>		
205	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.4(1)	A retailer must offer a residential customer who is experiencing payment difficulties or financial hardship at least the payment arrangements that are specified in clauses 6.4(1)(a) and (b).	Priority: 3	Control Adequacy: B	Compliance Rating: 1
			<p>Examination of the Hardship Policy and Work Instruction #2820 " Assess financial hardship / payment difficulties", as well as discussions with the Customer Service Team and the Hardship Team, we were informed that Alinta Energy has controls in place:</p> <ul style="list-style-type: none"> • Alinta Energy has processes in place to offer payment extensions or payment instalment plans to customers experiencing payment difficulties or financial hardship; and • Any payment instalment plan provided a customer is at no cost and interest free. <p>Also, on review of 10 sample contact logs of Hardship and Payment difficulty customers we noted</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>that Alinta Energy has provided options in accordance with Clause 6.4 (1) and (b).</p> <p>However, CIS-OV does not flag or readily identify customers who have had a financial hardship or payment difficulty assessment conducted and who have been referred to a consumer representative for the reasons outlined in the obligation.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation with general improvements required.</p>		
206	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 6.4(2)</p>	<p>When offering or amending an instalment plan to a residential customer a retailer must ensure that the instalment plan is fair and reasonable taking into account the customer's capacity to pay and consumption history, and comply with clause 6.4(3).</p>	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Hardship Team and on review of Work Instruction #2820 "Assess financial hardship / payment difficulties", we noted that Alinta energy has the following controls place to ensure compliance with Compendium clause 6.4(2) for placing customers onto a payment instalment plan:</p> <ul style="list-style-type: none"> • Each payment instalment plan is tailored to the needs of each customer and considers their capacity to pay and consumption history; • The Hardship officers determine on a case-by-case basis which instalment plan is reasonable to the customer. To determine the payment plan, the Hardship officers consider the customer's ability to meet the overall costs of their basic living needs in order to help determine their capacity to pay. • The financial hardship assessment conducted includes questions through which the assessor would use to determine if the plan is appropriate. Only following a financial hardship assessment will an instalment plan be set up. • Hardship Officers are trained to provide the information relating to the instalment plan to the customer over the phone at the point of contact to confirm their agreement. The specifics agreed are also noted on the customer's account through CIS-OV; • The Hardship officers will also inform customers if their application has been denied and will advise them of additional payment options available such as payment plans or time extensions. 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings					
			<ul style="list-style-type: none"> Based on review of 10 sample customer contact logs of Hardship customers, we were able to identify information related to various instalment plans and sighted the customer contact logs, that Hardship officers have documented their consideration of what is fair and reasonable based on the customers capacity to pay and consumption history. <p>Therefore, Alinta Energy complied with this obligation.</p>					
206A.	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 6.4(3)</p>	<p>If the residential customer accepts an instalment plan offered by the retailer, the retailer must provide the information specified in clauses 6.4(3)(a)(i)-(iii) within 5 business days of the customer accepting the plan and notify the customer of any amendments to the instalment plan at least 5 business days before they come into effect (unless agreed otherwise with the customer) and provide the customer with information explaining the changes.</p>	<table border="1" data-bbox="943 539 2186 608"> <tr> <td data-bbox="943 539 1209 608">Priority: 3</td> <td data-bbox="1209 539 1608 608">Control Adequacy: C</td> <td data-bbox="1608 539 2186 608">Compliance Rating: 2</td> </tr> </table> <p>Based on discussion with the Hardship Team and on review of Work Instruction #2820 "Assess financial hardship / payment difficulties", we noted that Alinta energy has the following controls place to ensure compliance with Compendium clause 6.4(2) for placing customers onto a payment instalment plan:</p> <ul style="list-style-type: none"> Each payment instalment plan is tailored to the needs of each customer and considers their capacity to pay and consumption history; The Hardship officers determine on a case-by-case basis which instalment plan is reasonable to the customer. To determine the payment plan, the Hardship officers consider the customer's ability to meet the overall costs of their basic living needs in order to help determine their capacity to pay. The financial hardship assessment conducted includes questions through which the assessor would use to determine if the plan is appropriate. Only following a financial hardship assessment will an instalment plan be set up. Hardship Officers are trained to provide the information relating to the instalment plan to the customer over the phone at the point of contact to confirm their agreement. The specifics agreed are also noted on the customer's account through CIS-OV; The Hardship officers will also inform customers if their application has been denied and will advise them of additional payment options available such as payment plans or time extensions. Based on review of 10 sample customer contact logs of Hardship customers, we were able to 			Priority: 3	Control Adequacy: C	Compliance Rating: 2
Priority: 3	Control Adequacy: C	Compliance Rating: 2						

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>identify information related to various instalment plans and sighted the customer contact logs. that Hardship officers have documented their consideration of what is fair and reasonable based on the customers capacity to pay and consumption history.</p> <p>Through our process discussion interviews with the Customer Service Team and examination of documents, customers who enter the financial hardship program and who are on payment plan arrangements (i.e., instalment plan), are verbally informed of their instalment plan. There is no formal written communication provided to customers.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has not complied with this obligation with significant improvements required.</p>		
208	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 6.6(1)</p>	A retailer must give reasonable consideration to a request by a customer, or a relevant consumer representative, for a reduction of the customer's fees, charges, or debt.	Priority: 3	Control Adequacy: B	Compliance Rating: 1
			<p>Based on discussion with the Hardship Team and on review of Work Instruction #2820 "Assess financial hardship / payment difficulties", we noted that Alinta energy has the following controls place:</p> <ul style="list-style-type: none"> Alinta Energy will assess the specific circumstances of each customer prior to deciding regarding the waiving of any fees, charges, or debt. Work Instruction specifically require Hardship customers to confirm if any special request for reduction of debt, fees or charges are received. The financial hardship assessment ensures that reasonable consideration is given to a customer's financial situation. Based on review of 10 sample customer contact logs of Hardship customers, we noted that late payment fees and reconnection fees are waived when Customers are added to the Hardship program. <p>Based on discussion, we understand that customer and customer representative requests are be recorded within the contact logs, however, CIS-OV does not flag or readily identify accounts with customer requests or requests that have been made by a consumer representative. Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			obligation with general improvements required.		
209	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.6(2)	In giving reasonable consideration under clause 6.6(1), a retailer should refer to the hardship procedures referred to in clause 6.10(3).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Hardship Team and on review of Work Instruction #2820 "Assess financial hardship / payment difficulties" and Hardship Policy, we noted that Alinta energy has the following controls place:</p> <ul style="list-style-type: none"> Alinta Energy will assess the specific circumstances of each customer prior to deciding regarding the waiving of any fees, charges, or debt. Work Instruction specifically require Hardship customers to confirm if any special request for reduction of debt, fees or charges are received. The financial hardship assessment ensures that reasonable consideration is given to a customer's financial situation. Hardship Policy was last updated in October 2015 and submitted to the ERA in June 2015. These were developed in consultation with relevant consumer representatives. Training is provided to Hardship Officers who are permitted to conduct financial assessments. <p>Therefore, Alinta Energy complied with this obligation.</p>		
210	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.7	If it is reasonably demonstrated to the retailer that the customer, experiencing financial hardship, is unable to meet the customer's obligations under a payment arrangement, a retailer must give reasonable consideration to offering the customer an instalment plan or offering to revise an existing instalment plan.	Priority: 4	Control Adequacy: B	Compliance Rating: 1
			<p>Based on discussion with the Hardship Team and through review of one sample customer request to revise the payment plan, we noted that:</p> <ul style="list-style-type: none"> The Hardship officers are trained to provide payment extension or revised instalment plan based on customer requests. The Hardship officers do revise the existing instalment plan in those cases where the customer was unable to meet the previous elected payment arrangement. <p>Therefore, Alinta Energy complied with this obligation. However, we noted general improvement to the existing control environment for Alinta Energy to document Work Instruction to cover specific</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			aspects of revision of the instalment plan including the set of questions that Hardship officers need to ask for assessment of revision.		
211	Energy Coordination Act section 11M Trading Licence clause 2.1.1 and clause 6.3.1 Compendium clause 6.8	A retailer must advise a customer experiencing financial hardship of the options specified in clause 6.8.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>The Hardship Policy of Alinta Energy outlines the provision of information requirements as per Compendium clause 6.8 covering the following:</p> <ul style="list-style-type: none"> • Ability to redirect your bill to a third person. • Instalment payment plans, including the revision of an existing plan or payment extension. • Alternative payment options, including Centrepay or Income Management or payment in advance, in addition to regular payment options. • Information on concessions and rebates. • Referral to a free local and registered Financial Counselling Service. • Access to the Hardship Utilities Grant Scheme (HUGS). <p>Also, based on sample review of 10 customer contact logs of Hardship customers, we noted that following is communicated to the Hardship customers:</p> <ul style="list-style-type: none"> • The details of the assessment • Payment methods available to the customer. • Independent financial counselling services and relevant consumer representatives available to assist the customer; and • Availability of any other financial assistance and grants schemes that the retailer should reasonably be aware of and how to access them. <p>Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
212	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.9(1)	A retailer must determine the minimum payment in advance amount for residential customers experiencing payment difficulties or financial hardship in consultation with relevant consumer representatives.	Priority: 3	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on discussion with the Customer Service Team and the Hardship Team and review of Work Instruction 2820, "Assess financial hardship / payment difficulties" we noted that Alinta Energy does accept and is not required to have a process in place to establish payments in advance for residential customers. We were informed that instead of payment in advance, a payment plan is agreed hardship and payment difficulty customers based on consumption history of the customer.</p> <p>Therefore, this compliance obligation and associated control adequacy were not assessed for its compliance during the audit period.</p>		
214	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(1)	A retailer must develop a hardship policy and hardship procedures to assist customers experiencing financial hardship in meeting their financial obligations and responsibilities to the retailer.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Hardship Team and on review of the Hardship Policy, it was noted that Alinta Energy has in place a Hardship Policy, to accommodate cases where individual customers experience payment difficulties or financial hardship. The Hardship Policy is:</p> <ul style="list-style-type: none"> • Applicable to those customers who are assessed as experiencing payment difficulties or financial hardship. • Designed to assist customers in meeting their financial obligations for Alinta Energy. <p>Based on review of the Hardship Policy, we noted that the policy complied with all the requirements specified in Clauses 6.10(2) and 6.10(3) of the Compendium. Also work instruction are available for Hardship to guide on specific matters. In addition, the Customer Hardship Policy is available on Alinta Energy's website and in large print at the Alinta Energy offices upon request.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
215	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(2)	A retailer must ensure that its hardship policy complies with the criteria specified in clause 6.10(2). Note: the summary wording of this obligation has not changed, but the content of clause 6.10(2)(h)(i) was amended as part of the changes to the Compendium (which came into effect on 1 January 2020), along with the addition of new subclause 6.10(2)(k).	Alinta Energy employees are trained to advise customers on where the policy can be accessed, or if requested to send a copy via post or email at no charge. Based on discussion with the Hardship Team, we were informed that Customers are generally requested to visit Alinta Energy's website for the Hardship Policy. Also, based on review of the customer complaints records, no non-compliance was noted with respect to customer requests for the hardship policy. Therefore, Alinta Energy has complied with this obligation.		
215A.	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(3)	A retailer must ensure that its hardship procedures comply with the criteria specified in clause 6.10(3).			
216	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and	If requested, a retailer must give residential customers and relevant consumer representatives a copy of the hardship policy, including by post	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Alinta Energy's Customer Service Representatives are trained to advise customers on where the policy can be accessed, or if requested to send a copy via post or email at no charge. Based on our discussions with the Hardship Team, we were informed that customers are generally		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	6.3.1 Compendium clause 6.10(4)	at no charge.	requested to visit Alinta Energy's website for the Hardship Policy. Also, our review of the Customer Complaints records did not identify any complaints with respect to customer requests for the hardship policy during the audit period. Therefore, Alinta Energy has complied with this obligation.		
219	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(6)	If directed by the ERA, the retailer must review its hardship policy and hardship procedures, in consultation with relevant consumer representatives, and submit to the ERA the results of that review within 5 business days after it is completed.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Based on discussion with the Hardship Team and on review of the Hardship Policy, it was noted that Alinta Energy has a Hardship Policy in place, to accommodate cases where individual customers experience payment difficulties or financial hardship. Alinta Energy has not been directed by the ERA to review their Financial Hardship Policy since 2015 and the current Policy version is publicly available on their website. Alinta Energy's Hardship Policy has been developed in consultation with relevant consumer representatives. As there has been no amendment to the Hardship Policy during the audit period, this compliance obligation and associated control adequacy were not assessed for its compliance during the audit period.		
220	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(7)	A retailer must comply with the ERA's Financial Hardship Policy Guidelines.	Priority: 4	Control Adequacy: B	Compliance Rating: 2
			We reviewed the Alinta Energy's Hardship Policy developed in 2015 with the ERA's Financial Hardship Policy Guidelines published in 2019 and noted that the Hardship Policy and Hardship procedure largely aligns with the ERA's Financial Hardship Policy Guidelines. However, per the ERA Guideline clause 6.10(2)(k), Alinta Energy's Hardship Policy does not include a statement how the retailer will treat information disclosed by the customer to the retailer and information held by the retailer in relation to the customer. Through our discussions with the Manager WA Retail Regulation, we noted that following the amendments to the ERA Financial Hardship Guidelines in 2019, Alinta Energy received a notification		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>from the ERA that Alinta Energy was not required to submit an updated policy.</p> <p>Based on enquiries and examination of documents, we noted that Alinta Energy has not complied with this obligation with general improvements required.</p>		
220A.	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 6.10(8)</p>	<p>If a retailer makes a material amendment to its hardship policy, the retailer must consult with relevant consumer representatives and submit a copy of the amended policy to the ERA within 5 business days of the amendment.</p>	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Alinta Energy did not update their Financial Hardship Policy since 2015 and the current Policy version is publicly available on their website.</p> <p>As there has been no amendment to the Hardship Policy during the audit period, this compliance obligation and associated control adequacy were not assessed for its compliance during the audit period.</p>		
221	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 6.11</p>	<p>A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties.</p>	Priority: 3	Control Adequacy: B	Compliance Rating: 1
			<p>Based on our discussions with the Customer Service Team, the Hardship Team and on review of Work Instruction 2820 "Assess financial hardship / payment difficulties", we noted the following controls:</p> <ul style="list-style-type: none"> • Business customers would be considered and offered alternative payment arrangement depending on the circumstances of their financial difficulty; • Alinta Energy provides alternative payment arrangements for customers experiencing payment difficulties (e.g. bill smoothing, extensions to bills etc.), which is recorded within CIS-OV; and <p>During the audit period, Alinta Energy considered requests where business customers sought alternative payment arrangements after experiencing financial difficulty. In these cases, Alinta Energy worked with the business customers to set-up alternative payment arrangements to support them while experiencing payment difficulties. However, we identified general improvement to the control environment to flag in CIS-OV or readily identify business customers in CIS-OV, who are</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>experiencing payment difficulties.</p> <p>Based on our enquiries and examination of documents, we noted that Alinta Energy complied with this obligation with general improvements required.</p>		
222	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 7.1</p>	<p>A retailer must follow the procedures specified in clause 7.1(1) prior to arranging for disconnection of a customer's supply address for failure to pay a bill. A customer has failed to pay a bill in the circumstances specified in clause 7.1(2).</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our discussions with the Customer Service Team and the Credit and Collection Team and one sample for disconnection of customer, we noted that there is an automated control in CIS-OV that notifications with regards to disconnections are issued in the following timeframes and methods:</p> <p>A customer reminder notice, on day 18 (not less than 14 days) from the date of dispatch of the bill via SMS or an email. The reminder notice issued includes -</p> <ul style="list-style-type: none"> (i) The retailer's telephone number for billing and payment enquiries. (ii) Advice on how the retailer may assist in the event the customer is experiencing payment difficulties or financial hardship; and (iii) Requiring payment to be made on or before the day not less than 20 business days after the day on which the bill was issued. <p>A customer a disconnection warning, on day 32 (not less than 22 business days) from the date of dispatch of the bill, advising the customer via SMS or an email. The disconnection notice includes:</p> <ul style="list-style-type: none"> (i) That the retailer may disconnect the customer not less than 10 business days after the day on which the disconnection warning is given; and (ii) The existence and operation of complaint handling processes including the existence and operation of the gas ombudsman and the free-call telephone number of the gas ombudsman. <p>Based on enquiries and examination of documents including sample testing, we noted that Alinta Energy complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
223	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.2(1)	A retailer must not arrange for disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in clause 7.2(1). Note: the summary wording of this obligation has not changed, but the content of clause 7.2(1)(d) was amended as part of the changes to the Compendium that came into effect on 1 January 2020.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on review of Work Instruction #3659 "Issue a disconnection service order" and discussion with the Credit and Collection Team, we noted the following controls;</p> <ul style="list-style-type: none"> As per the CIS-OV configuration, when the debt matrix of a customer triggers a disconnection with ATCO, the customer account will be placed in the Activity Queue for review by the Credit and Collection Team. The checklist is available with the Credit and Collection team to review which accounts require disconnections and during the review of the Activity Queue, the Credit and Collection team members are trained to suspend any account which is related to a customer with financial difficulty or hardship. The Credit and Collection Team reviews the Activity Queue report daily to review that the account is eligible for disconnection for the reasons outside the conditions specified in this obligation. Only in those cases, the Credit and Collection Team will action a service order to ATCO to disconnect. Once notice is issued for disconnection, the order is flagged in CIS-OV and processed automatically after 10 business days. Additionally, on review of complaint records we noted no non-compliance of the obligation. <p>Therefore, Alinta Energy complied with this obligation.</p>		
224	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.3	In relation to dual fuel contracts or separate contracts for the supply of electricity and gas (under which a single bill for energy, or separate simultaneous bills for electricity and gas are issued to the customer), if a retailer is permitted to and wishes	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on our discussion with the Manager WA Retail Regulation, we were informed that Alinta Energy does not maintain dual fuel contracts for residential customers and hence this compliance obligation and associated controls adequacy were not assessed for its compliance during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		to arrange for disconnection of the supply of electricity and gas to the residential customer's supply address for failure to pay a bill, the retailer must arrange for disconnection of the supply of gas in priority to the disconnection of the supply of electricity.			
225	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.4	A retailer must not arrange for the disconnection of a customer's supply address for denying access to the meter unless the conditions specified in clause 7.4(1) are satisfied. A retailer may arrange for a distributor to carry out 1 or more of the requirements referred to in clause 7.4(1) on behalf of the retailer.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Our examination of a NSC for residential and business customers noted the following clauses that comply with the obligation:</p> <p>Clause 19.2 of NSC for business customers and Clause 20.2 for Residential customers</p> <p>20.2/19.2 Not allowing access to the meter</p> <p><i>If you don't give the network operator safe and unrestricted access to the supply address to read the meter, we can turn off your gas [or arrange for the network operator to turn off your gas]. Before your gas is turned off for this reason:</i></p> <p><i>[a] the network operator will try to access the meter to obtain a reading of the meter for the purposes of issuing at least three [3] consecutive bills; and</i></p> <p><i>[b] each time the network operator can't get access we will give you in writing five [5] business days' notice;</i></p> <p><i>[i] advising of the next date or timeframe of a scheduled meter reading at the supply address;</i></p> <p><i>[ii] requesting access to the meter at the supply address for the purpose of the scheduled meter reading; and</i></p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p><i>[iii] advising you of our ability to arrange disconnection of your gas if you fail to provide access to the meter.</i></p> <p>Based on our discussions with the Billing Team and the Customer Service Team, we were informed that no disconnections occurred during the audit period for the reasons outside the conditions specified in this obligation. Also, our review of the Complaints records did not identify non-compliance for this obligation. Based on enquiries and examination of documents, we noted that Alinta Energy has complied with this obligation.</p>		
227	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 7.6</p>	A retailer or a distributor must not arrange for disconnection or disconnect a customer's supply address in the circumstances specified in clause 7.6. (Complaint matters)	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through our discussion with the Customer Service Team and Credit and Collection Team, we noted the following controls that comply with the obligation:</p> <ul style="list-style-type: none"> • If a complaint is made to Alinta Energy or the Ombudsman, the Customer Service Team will check 'suspended' option in CIS-OV for a customer's account and will create a note in the special conditions section of the account. • This suspended status will remain until it is manually removed by the Customer Service Team when the complaint is resolved. • By suspending the account, the credit matrix process is restricted on the customer's account. As a result, CIS-OV will not allow any overdue notifications or disconnection warnings leading to disconnection. • The Credit and Collection team reviews the Activity Queue report prior to disconnection of any account. The customer's account with complained cases will not be placed on the Activity Queue report while it is suspended. <p>Based on our enquiries and examination of documents, it was noted that Alinta Energy complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
228	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 8.1(1)	In the circumstances specified in clause 8.1(1)(a)-(c), a retailer must arrange for reconnection of the customer's supply address if the customer makes a request for reconnection and pays the retailer's reasonable charges for reconnection (if any) or accepts an offer of an instalment plan for the retailer's reasonable charges for reconnection.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our discussions with the Customer Service Team and on review of the Work Instruction #4976 "Restore account (Disconnected Non Payment)", we noted that Alinta Energy:</p> <ul style="list-style-type: none"> Restores an account of a customer who was disconnected for non-payment, if they have paid or agreed to pay the outstanding bill; Restores an account of a customer who was disconnected for not allowing access to a meter, if the customer has subsequently allowed access; and Restores an account of a customer who was disconnected for illegal consumption of gas, if the illegality has been rectified and the customer has paid for gas consumed illegally. <p>Upon customer's request to restore connection, the Customer Service Representative informs the Credit and Collection Team to restore the account in CIS-OV, which resumes gas supply to customer. Based on our enquiries and examination of documents, we noted that Alinta Energy complied with this obligation.</p>		
229	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 8.1(2)	A retailer must forward the request for reconnection to the relevant distributor that same business day if the request is received before 3pm on a business day; or no later than 3pm on the next business day if the request is received after 3pm on a business day, or on the weekend or on a public holiday.	Priority: 1	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Based on our discussions with the Credit and Collection Team, we were informed that while Alinta Energy disconnects the customer account in CIS-OV, there is no disconnection of gas supply at the distributor's end (i.e. ATCO does not disconnect the supply). Hence, at the time of account restoration upon customer's payment or agreement to instalment plan, Alinta Energy is not required to inform ATCO for reconnection since Alinta Energy can restore the account and gas supply at their end directly.</p> <p>As a result, this compliance obligation and associated controls adequacy were not assessed for its compliance during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
231	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.1(1)	A retailer must give notice to each of its customers affected by a variation in its tariffs, fees and charges no later than the next bill in the customer's billing cycle.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team, we noted that the notice of tariff rate changes are communicated to each customer on customers' bills under 'Important Information' section and on Alinta Energy's website.</p> <p>Through the enquiries and examination of documents, we noted that Alinta Energy complied with this obligation.</p>		
232	Energy Coordination Act section 11M Trading Licence clause 2.1.1 and 6.3.1 Compendium clause 10.1(2)	A retailer must give or make available to a customer on request, at no charge, reasonable information on the retailer's tariffs, fees and charges, including any alternative tariffs that may be available to the customer.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team, we were informed that upon request, Customer Service Representatives are trained to provide information on Alinta Energy's standard tariffs. The Customer Service Representatives ensure that information is provided to customers on the spot, at no charge and if a customer's query cannot be resolved, it will be directed to a team leader or Senior Service Officer for resolution.</p> <p>Further, the information can be provided over the phone, through email or sent to a postal address if information is requested in writing by the customer, at no charge. Alternatively, the representative may direct the customer to Alinta Energy's website which contain all necessary tariff information.</p> <p>Through the enquiries and examination of documents, we noted that Alinta Energy complied with this obligation.</p>		
233	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and	A retailer must give or make available to a customer the information requested on tariffs within 8 business days of the date of receipt of the request and, if	Priority: 4	Control Adequacy: B	Compliance Rating: 1
			<p>Based on discussion with the Customer Service Team, we noted the following controls to provide information requested on tariffs within eight (8) business days of the date of receipt of the request to customer:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
	6.3.1 Compendium clause 10.1(3)	requested, a retailer must provide the information in writing.	<ul style="list-style-type: none"> • Notice of tariff rate changes are communicated on customers' bills under 'Important Information' and on Alinta Energy's website. • Upon request, Customer Service Representatives are trained to provide information on Alinta Energy's standard tariffs. • Customer Service Representatives confirm that information is provided to customers on the spot and if a customer's query cannot be resolved, it will be directed to a team leader or Senior Service Officer for resolution. • Information can be provided over the phone, through email or sent to a postal address if information is requested in writing by the customer, at no charge. Alternatively, the representative may direct the customer to Alinta Energy's website which contain all necessary tariff information. <p>Through the enquiries and examination of documents, we noted that Alinta Energy complied with this obligation. However, we did not identify a documented work instruction to capture the requirements to respond within eight (8) business days of the date of receipt of the request to customer.</p>			
234	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(1)	A retailer must, on request, give a customer their billing data.	<table border="1"> <tr> <td>Priority: 4</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Based on our discussions with the Customer Service Team, review of Work Instruction #7358 "Request for transaction history" along with review of one sample customer request for historical billing data, we noted the following:</p> <ul style="list-style-type: none"> • Customer Service Representative provides data to a customer free of charge, over the phone, through email or by post, when the billing data is relating to the last two years or in relation to a dispute with Alinta Energy. • In case, a customer requests data for more than two years, then the Customer Service Representative obtains the billing data from the Billing Team. • Customer Service Representative are trained to provide the billing data instantly when requested 	Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
235	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(2)	A retailer must give the requested billing data at no charge if a customer requests their billing data for a period less than the previous 2 years and no more than once a year, or in relation to a dispute with the retailer.	over the phone for the last two years. If more than two years data is requested, the Customer Service and Billing team, we were informed that they target to turnaround the request in maximum five (5) days. Through the enquiries and examination of documents, we noted that Alinta Energy complied with this obligation.		
236	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(3)	A retailer must give the requested billing data within 10 business days of the date of receipt of either the request, or payment of the retailer's reasonable charge for providing the billing data.			
237	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(4)	A retailer must keep a customer's billing data for 7 years.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			Based on our discussions with the Information Technology Team, we were informed that customer's billing data is stored within Alinta Energy's billing system 'CIS-OV' indefinitely. Further, there are appropriate back-up processes to store and retrieve historical billing data. Through our sample testing of transaction history of customer bills for 10 customers, we noted that the customer data was maintained for more than 7 years. Hence, Alinta Energy complied with this obligation.		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
238	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.3	A retailer must give a residential customer on request, at no charge, information on the types of concessions available to the customer, and the names and contact details of the organisation responsible for administering those concessions (if not the retailer).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through discussions with the Customer Service Team, we were informed that Alinta Energy do not offer concessions for gas consumption. Also, we noted that the Customer Service Representatives are trained to provide customers with contact details for Synergy, and direct them to the relevant website for information on Synergy concessions.</p> <p>Alinta Energy does not provide concessions and hence, this compliance obligation was not assessed for its compliance during the audit period.</p>		
239	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.4	A retailer must give, or make available, to a customer on request and at no charge, general information on: cost-effective and efficient ways to utilise gas (including referring a customer to a relevant information source) and the typical running costs of major domestic appliances.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Alinta Energy has documented Work Instruction #2736, "Save energy, money & help the environment" for providing guidance on energy efficient solutions to the customers. Also, Alinta Energy Customer Service Representatives are trained to provide information on cost-effective and efficient ways to utilise gas.</p> <p>Additionally, information is made available on the Alinta Energy website and within the Customer Service Charter provided to new customers along with the welcome packs. Through process walkthrough discussions, we noted that Alinta Energy complied with this obligation.</p>		
240	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1	If a customer asks for information relating to the distribution of gas, a retailer must give the information to the customer or refer the customer to the relevant distributor for a response.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Alinta Energy has documented Work Instruction #2784, "When to transfer to ATCO" for transfer or refer customer to the distributor in the following illustrative cases:</p> <ul style="list-style-type: none"> • A customer / gas fitter / builder requires information on a connection order • A customer requires to alter the meter position 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Compendium clause 10.5		<ul style="list-style-type: none"> A fault or strong smell of gas at the meter <p>Through process walkthrough discussions, we were informed that all the requests for distributor related information were directed to ATCO. Therefore, Alinta Energy complied with this obligation.</p>		
245	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.9	A retailer and distributor must, to the extent practicable, ensure that any written information that must be given to a customer by the retailer, distributor or gas marketing agent under the Gas Marketing Code and the Compendium is expressed in clear, simple and concise language and is in a format that makes it easy to understand.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through discussions with the Sales Team and Customer Service Team, we were informed that Alinta Energy provides a Welcome Pack to all their new customers.</p> <p>Our review of the Welcome Pack determined that all the written information required under the Gas Marketing Code and Compendium is included within the Welcome Pack. The Welcome Pack is provided in an easy way for the customer to understand with a variety of contact numbers, to address any specific questions a customer may have regarding the information disclosed. Therefore, Alinta Energy has complied with this obligation.</p>		
246	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.10(1)	A retailer must advise a customer on request how the customer can obtain a copy of the Gas Marketing Code and the Compendium; and make a copy of the Gas Marketing Code and the Compendium available on the retailer's website.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through examination of Alinta Energy's website, we noted that copies of the most up to date Gas Marketing Code and the Compendium are available. In addition, Alinta Energy's Welcome Pack and customer bills outline that these documents are accessible on Alinta Energy's website.</p> <p>The Customer Service Team direct customers to Alinta Energy's website if a copy of the Gas Marketing Code and the Compendium is requested. Alinta Energy informed us that during the audit period, no customers have enquired about the copy of the Gas Marketing Code and the Compendium. Therefore, Alinta Energy has complied with this obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
249	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.11(1)	A retailer and distributor must make available to a residential customer on request, at no charge, services that assist the residential customer in interpreting information provided by the retailer or distributor (including independent multi-lingual and TTY services, and large print copies).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on our discussion with the Customer Service Team, it was informed to us that the interpreter service is provided to customers on request and at no charge. Details of the interpreter services offered are communicated to customers through welcome packs and customer. This information is also captured within SFC and NSC.</p> <p>The Customer Service Representatives are trained to make available information regarding its TTY services, independent multilingual services, interpreter services. Customer Service Representatives can readily access information regarding communication services and provide large print copies when required. Therefore, Alinta Energy has complied with this obligation.</p>		
250	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.11(2)	A retailer and, if appropriate, a distributor must include on a residential customer's bill and bill related information, reminder notice and disconnection warning the telephone numbers for: <ul style="list-style-type: none"> its TTY (Telephonic Typing) services; independent multi-lingual services; and interpreter services with the National Interpreter Symbol. 	Priority: 1	Control Adequacy: A	Compliance Rating: 1
			<p>Alinta Energy has developed standard templates for customer bills, reminder notices and disconnection warning. These templates are configured within CIS-OV, which cannot be edited directly in CIS-OV without appropriate approvals and user access.</p> <p>Through our walkthrough of the system controls and examination of 10 sample of customer bills, reminder notices and disconnection notices, we noted that the below telephone numbers were captured appropriately:</p> <ul style="list-style-type: none"> TTY services; and Interpreter services with the National Interpreter Symbol. It is acknowledged that independent multi-lingual services are provided through the "Interpreter Services". <p>Therefore, Alinta Energy has complied with the obligation.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
251	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(1)	A retailer and distributor must develop, maintain and implement an internal process for handling complaints and resolving disputes.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>With regards to the complaints handling process, through our discussions with the Customer Service Team and sample testing of one customer complaint, we noted that Alinta Energy has developed, maintained and implemented the complaints handling process in compliance with this obligation. This includes:</p> <ul style="list-style-type: none"> • Alignment of the process with the criteria set out in sub-clause 12.1(2)(b)- (c) of the Gas Compendium November 2019. <ul style="list-style-type: none"> ○ How complaints can be lodged by customers; ○ How complaints will be handled by Alinta Energy; and ○ Response times and methods for communication on complaint resolution. • Handling of complaints where the complaint is about the retailer, gas marketing agents or general marketing. • Escalation matrix if the customer is not satisfied with the complaint resolution. • Implementation of customer complaints handling module as part of CIS-OV to record and manage customer complaints. <p>The complaints are managed by Customer Care Representatives, who are trained to investigate based on type of complaint received such as Billing, Marketing and Transfer complaints. The Customer Service Team reviews the open complaints on a weekly and monthly basis to assess that complaints are resolved within the specified timeframe. Therefore, Alinta Energy has complied with this obligation.</p>		
252	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and	The complaints handling process under clause 12.1(1) must comply with AS/NZS 10002:2014 and address, at the least, the criteria specified in subclauses	Priority: 4	Control Adequacy: B	Compliance Rating: 2
			<p>Based on our review of the complaints handling process, training pack and the Retail Complaints Reporting Framework, we noted the complaints handling process largely aligns to the requirements of AS/NZS 10002:2014. This includes alignment of the process with the criteria set out in sub-clause</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
	6.3.1 Compendium clause 12.1(2)	12.1(2)(b)-(c). The complaints handling process must be available at no cost to customers.	<p>12.1(2)(b)- (c) of the Gas Compendium November 2019.</p> <ul style="list-style-type: none"> ○ How complaints can be lodged by customers; ○ How complaints will be handled by Alinta Energy; and ○ Response times and methods for communication on complaint resolution. <p>However, the complaints handling process did not comply with some aspects of AS/NZS10002:2014. Specifically, the following items are not covered as part of the process:</p> <ul style="list-style-type: none"> ● Alinta Energy's commitment towards an appropriate privacy environment for customer information received via complaints. (Note: a separate Privacy Policy is provided on Alinta Energy's public website) ● A Complaints Management Policy including definition of roles and responsibilities of the Alinta Energy's key stakeholders involved in the complaints management process (e.g. Customer Service Team etc.). ● Definition of continuous improvement and internal reporting practices, including root cause analysis and trend monitoring of various complaints received by Alinta Energy. <p>Based on enquiries and examination of documents, we noted that Alinta Energy has not complied with this obligation with general improvements required.</p>			
254	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and clause 6.3.1 Compendium clause 12.1(3)(a)	When responding to a complaint, a retailer or distributor must advise the customer that the customer has the right to have the complaint considered by a senior employee within the retailer or distributor (in accordance with its complaints handling process).	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #ffff00; text-align: center;">Priority: 4</td> <td style="background-color: #008000; color: white; text-align: center;">Control Adequacy: A</td> <td style="background-color: #008000; color: white; text-align: center;">Compliance Rating: 1</td> </tr> </table> <p>With regards to the complaints handling process, through our discussions with the Customer Service Team and sample testing of one customer complaint, we noted that Alinta Energy has developed, maintained and implemented the complaints handling process in compliance with this obligation. This includes:</p> <ul style="list-style-type: none"> ● Alignment of the process with the criteria set out in sub-clause 12.1(2)(b)- (c) of the Gas Compendium November 2019. <ul style="list-style-type: none"> ○ How complaints can be lodged by customers; ○ How complaints will be handled by Alinta Energy; and 	Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> ○ Response times and methods for communication on complaint resolution. ● Handling of complaints where the complaint is about the retailer, gas marketing agents or general marketing. ● Escalation matrix if the customer is not satisfied with the complaint resolution. <p>Therefore, Alinta Energy has complied with this obligation.</p>		
255	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(3)(b)	When a complaint has not been resolved internally in a manner acceptable to the customer, a retailer or distributor must advise the customer of the reasons for the outcome (on request, the retailer or distributor must supply such reasons in writing); and that the customer has the right to raise the complaint with the gas ombudsman or another relevant external dispute resolution body and provide the Free call telephone number of the gas ombudsman.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Alinta Energy has developed, maintained and implemented the complaints handing process in compliance with this obligation. This includes alignment of the process with the criteria set out in sub-clause 12.1(2)(b)- (c) of the Gas Compendium November 2019 as follows:</p> <ul style="list-style-type: none"> ● How complaints can be lodged by customers; ● How complaints will be handled by Alinta Energy; and ● Response times and methods for communication on complaint resolution. <p>Alinta Energy provides the contact information for the EWOWA for customers on Alinta Energy's website. The Complaints and Dispute page over Alinta's website outlines that the customer is entitled to raise the complaint with the EWOWA if they are dissatisfied with the outcome or handling of their complaint.</p> <p>Based on sample testing of one complaint and call record, we noted that customer is offered contact details of EWOWA if the customer is not satisfied with the resolution. Additionally, Alinta Energy's SFC and NSC notifies the customers of their complaints policy and explains how to obtain Ombudsman contact information. Therefore, Alinta Energy has complied with this obligation.</p>		
255A.	Trading Licence clauses 2.1.1 and 6.3.1 Compendium	A retailer or distributor must, on receipt of a written complaint by a customer, acknowledge the complaint within 10 business days	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Alinta Energy has developed, maintained and implemented the complaints handing process in compliance with this obligation. This includes alignment of the process with the criteria set out in sub-</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	clause 12.1(4)	and respond to the complaint within 20 business days.	<p>clause 12.1(2)(b)-(c) of the Gas Compendium November 2019.</p> <ul style="list-style-type: none"> • How complaints can be lodged by customers; • How complaints will be handled by Alinta Energy; and • Response times and methods for communication on complaint resolution. <p>Based on our review of the Complaint and Dispute section at Alinta Energy' website, we noted that all the complaints need to be acknowledged within 2 business days and resolved within 7 business days. Also, Alinta Energy's SFC and NFC specifies the timeline of 10 Business days for acknowledging the complaints and 20 days for responding the complaints. The Customer Service Team also reviews the open complaints on a monthly and a weekly basis to ensure that timelines are met.</p> <p>Based on our sample testing of one customer complaint, we noted that Alinta Energy complied with this obligation.</p>		
256	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.2	A retailer must comply with any guideline developed by the ERA relating to distinguishing customer queries from customer complaints.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Alinta Energy has developed the Retail Complaints Reporting Framework that outlines the definition of 'Complaints' and 'Feedback'. The Framework further clarifies the four categories of complaints such Billing/Credit, Marketing, Transfer and Others, which are configured within CIS-OV where complaints are captured under one of these categories. Also, there are specific work instruction developed to outline the steps to manage customer queries including high bill enquiry, billing transaction history etc.</p> <p>Therefore, Alinta Energy complied with this obligation.</p>		
257	Energy Coordination Act section 11M	A retailer, distributor and gas marketing agent must give a customer on request, at no charge, information that will	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through our discussions with the Customer Service Team and our review of Alinta Energy's complaints handling process including the Complaints Reporting Framework, one sample customer bill</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.3	assist the customer in utilising the respective complaints handling processes.	<p>and information on Alinta Energy's website, we noted the following:</p> <ul style="list-style-type: none"> Alinta Energy's website provides all information on how to make a complaint along with the contact details. Customer Service Team employees are trained to handle all customer requests and complaints. Customer are directed to Alinta Energy website if requested more information on Complaint Management process. Customer bills also specify details on how to make complaints. <p>Similar to any request for information, this is provided to customers at no charge. Therefore, Alinta Energy complied with this obligation.</p>		
258	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.4	When a retailer, distributor or gas marketing agent receives a complaint that does not relate to its functions, it must advise the customer of the entity that it reasonably considers to be the appropriate entity to deal with the complaint (if known).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through our discussions with the Customer Service Team, we were informed that Customer Service Team recognises instances where a complaint does not relate to Alinta Energy functions. For example, if the complaints are in relation to the distributor (i.e. ATCO), the customers are advised to ATCO.</p> <p>We reviewed the customer complaint records and noted that there were no customer complaints made specific to not assisting customers in accordance with Clause 12.4 for complaints regarding functions that are not the responsibility of Alinta Energy and hence this compliance obligation was not assessed during the audit period.</p>		
281	Energy Coordination Act section 11M Trading Licence	A retailer and a distributor must prepare a report in respect of each reporting year setting out the information specified by the ERA.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Manager WA Retail Regulation, we noted that Alinta Energy is required to submit Annual Compliance Reports and Gas performance Reports on a yearly basis.</p> <p>1. Annual Compliance Report</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	clauses 2.1.1 and 6.3.1 Compendium clause 13.1		<p>The ERA has published the GTL Compliance Reporting Manual which specifies that the reports must be submitted to the ERA by 31 August following the 30 June year end. Based on the review of one sample Annual Compliance Report, we noted that the reports were submitted timely and, in the form, prescribed by the ERA.</p> <p>2. GTL Performance Report</p> <p>In addition to the Annual Compliance Report, Alinta energy also prepares the GTL Performance Report and publishes the report on the website. Based on the review of one sample Gas Performance Reports, we noted that the reports were submitted timely and in the form prescribed by the ERA. In addition, the Gas Performance Report was subsequently published to the Alinta Energy website.</p> <p>Also, we noted that a Business Review Specification document has been developed, which outlines steps to extract data from system to prepare Gas Performance reports.</p> <p>Therefore, Alinta Energy has complied with these obligations.</p>		
282	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 13.2	A report referred to in clause 13.1 must be provided to the ERA by the date, and in the manner and form, specified by the ERA.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Based on discussion with the Manager WA Retail Regulation, we noted that Alinta Energy is required to submit Annual Compliance Reports and Gas performance Reports on a yearly basis.</p> <p>1. Annual Compliance Report</p> <p>The ERA has published the GTL Compliance Reporting Manual which specifies that the reports must be submitted to the ERA by 31 August following the 30 June year end. Based on the review of one sample Annual Compliance Report, we noted that the reports were submitted timely and in the form</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings
283	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 13.3	A report referred to in clause 13.1 must be published by the date specified by the ERA.	<p>prescribed by the ERA.</p> <p>2. GTL Performance Report</p> <p>In addition to the Annual Compliance Report, Alinta energy also prepares the GTL Performance Report and publishes the report on the website. Based on the review of one sample Gas Performance Reports, we noted that the reports were submitted timely and in the form prescribed by the ERA. In addition, the Gas Performance Report was subsequently published to the Alinta Energy website.</p> <p>Also, we noted that a Business Review Specification document has been developed, which outlines steps to extract data from system to prepare Gas Performance reports.</p> <p>Therefore, Alinta Energy has complied with these obligations.</p>

6. Appendices

A. Audit Priority Rating Scale

Table A.1: Audit Priority Rating Scale

		Preliminary Adequacy of Existing Controls		
		Weak	Medium	Strong
Inherent Risk	High	Priority 1	Priority 2	
	Medium	Priority 3	Priority 4	
	Low	Priority 5		

Table A.2: Sample testing guide

Audit Priority Rating	Example Audit Procedures
1	<ul style="list-style-type: none"> Controls testing and extensive substantive sample testing of activities and/or transactions. Follow-up and re-test matters previously reported (if any).
2	<ul style="list-style-type: none"> Controls testing and moderate substantive sample testing of activities and/or transactions Follow-up and re-test matters previously reported (if any).
3	<ul style="list-style-type: none"> Controls testing with limited sample size. Further substantive testing of transactions only if further control weakness found. Follow-up and re-test of matters previously reported (if any).
4	<ul style="list-style-type: none"> Confirmation of existing controls via observation and walk-through testing. Follow-up of matters previously reported.
5	<ul style="list-style-type: none"> Confirmation of existing controls via observation, discussions with key staff and reliance on key references & process walkthrough ("desktop review").

B. Alinta Energy stakeholders who participated in the Audit

No.	Department/Teams to be interviewed	Name of Process Owners	Position of Process Owners
1	Regulatory and Compliance	Catherine Rousch	Manager WA Retail Regulation
2	Business Sales	Daniel Pitcher	Regional Manager Customer & Integration
		Monica Ditric	Operations Manager
		Rhet Brierley	Team Leader, Business Sales
3	Residential Sales	Matt Andel	WA Sales Manager
		Danielle Reed	Team Leader, Business Sales
4	Contact Centre and Customer Operations	Kelly Smith	Service Delivery Manager
		Diane Wilkinson	Team Leader, Customer

No.	Department/Teams to be interviewed	Name of Process Owners	Position of Process Owners
			Services
		Liam Andrew	Team Leader, Customer Support
		Nikki Aquino	Team Leader, Customer Services
		Nicole Morariu	Hardship Case Officer
5	Credit and Collections	Anthony Congedo	Manager Credit and Collections
		Ian Hyde	Manager Credit Functions
		Deepan Gurusamy	Business Process Lead
6	Billing and Metering	Anthony Newton	Manager Metering and Billing
		Wendy Mcleod	Manager WA Mass Market Billing
		Aaron Halle	Functional Bill Lead
7	Marketing	Adam McCarthy	West Coast Marketing Manager
		Rachel D'Sytva	Senior Marketing Specialist
8	Information Technology	Geoff Pearson	Application Support Analyst

C. List of key documentation examined

Sr No.	List of Key Documents
1	Standard and Non-Standard Contract templates including terms and conditions
2	Welcome Packs of Residential and Small business use customers
3	External Informed Consent Scripts
4	Tracker for licensing fees
5	Annual Compliance Reports and Regulatory Audit Register
6	Energy and Water Ombudsman of WA Annual Reports (2019 - 2021)
7	Consolidated Annual Financial Report for 2020 and 2021
8	Post-audit implementation plan progress reports
9	Work instructions for the following processes: <ol style="list-style-type: none"> 1. Connection 2. Disconnection 3. Warning notices 4. Billing 5. Debt recovery 6. Communication to credit rating agencies 7. Move out 8. Waiver of fees 9. Customer registration

Sr No.	List of Key Documents
	10. Pricing
10	Retail Complaints Reporting Framework, Complaints and Dispute Section and Alinta Energy website
11	Hardship Policy and Procedures
12	Screenshots from CIS-OV for the following: <ul style="list-style-type: none"> - Suspended collection - Waiver of fees - Customer complaint receipt and resolution - Bill smoothing - Billing Inquiries
13	Alinta Energy GTL9 Gas Reporting Datasheets 2020, 2021 and 2022
14	Sample Customer bills including estimated bills, bills after direct debit arrangement, bills after tariff changes and final bills
15	Call recordings for residential and small business use customers entering into standard and non-standard contracts.
16	Gas Performance Reporting Datasheets from 2019-20 to 2021-22
17	Letter to Minister for informing Tariff changes
18	Billing activity queue reports and unbilled exception reports
19	Disconnection and Reconnection details
20	Customer listing for residential and small business use customers
21	Reminder, overdue and disconnection notices
22	Email of billing transaction history provided to the customer
23	List of Hardship customers
24	Bill Print file shared with Fujifilm
25	Approval of Auditor notification
26	ATCO service level agreement

D. Work schedule

The following diagram depicts the work schedule and timeline for the Audit fieldwork and reporting activities.

Audit Phase	Key Activities	2022 (week commencing)												
		October					November				December			
		3	10	17	24	31	7	14	21	28	5	12	19	26
Fieldwork														
1	Perform process walkthroughs and interviews			✓										
2	Perform sample testing and assessment procedures			✓	✓	✓	✓							
Reporting														
3	Validate audit observations with management							✓						

Audit Phase	Key Activities	2022 (week commencing)											
		October					November				December		
		3	10	17	24	31	7	14	21	28	5	12	19
4	Discuss recommendations							✓					
5	Preparation and submission of Draft Audit Report to management							✓					
6	Submission of the Draft Audit Report to the ERA								✓				
7	Addressing ERA's feedback and finalising the Audit Report									✓	✓		
8	Submission of the Final Audit Report to the ERA											✓	

E. EY audit team and effort profile

Team member	Position and Role	Hours
Michael Rundus	Partner, Quality Review and Signing	5
Bradley Hooper	Partner, Delivery Lead	10
Isabella Cheong	Director, Quality Assurance	30
Nabendu Sharma	Senior Manager, Fieldwork Lead	75
Rahul Kamodiya	Manager, Fieldwork Support	200
Emma Crisp	Consultant, Fieldwork Support	200
Total		520

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