



Perth Energy  
Gas Trading Licence GTL12  
  
Performance Audit

Report  
January 2023

## TABLE OF CONTENTS

Independent Auditor’s Report.....	4
Executive Summary .....	7
1. Introduction .....	8
1.1 Background .....	8
1.2 Objectives and Scope .....	8
1.3 Audit Compliance and Controls Rating Scale .....	9
2. Summary of Audit Ratings of Controls and Compliance .....	10
3. Status of Previous Audit Recommendations .....	21
4. Detailed Audit Results and Recommendations .....	23
5. Audit Recommendations .....	123
Appendix A – Audit Methodology .....	125
A1. Audit Approach .....	125
A2. Licensee’s Representatives Participating in the Audit .....	126
A3. Key Documents Examined .....	126
A4. Consultants.....	127

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**Limitations of this Report**

This report was prepared for distribution to the Economic Regulation Authority and Perth Energy for the purpose of fulfilling Perth Energy's performance audit obligations under its Gas Trading Licence. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Economic Regulation Authority and Perth Energy or for any purpose other than that for which it was prepared.

Because of the inherent limitations of any internal control environment, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the procedures and controls over the licence obligations of the Gas Trading Licence, since we do not examine all evidence and every transaction. The audit and review conclusions expressed in this report have been formed on this basis.

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## Independent Auditor's Report

### Scope

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

We have performed a reasonable assurance engagement on Perth Energy's compliance, in all material respects, with the conditions of GTL12 and the *Energy Coordination Act 2004* for the period of 3 years from 1 December 2019 to 30 November 2022.

Our evaluation was made against the licence obligations listed in the Gas Compliance Reporting Manual (July 2022 and previous versions June 2020 and January 2017) and in accordance with the ERA's 2019 Audit and Review Guidelines: Electricity and Gas Licences.

The scope of this assurance work relates to assessing Perth Energy's systems and effectiveness of processes and regulatory controls to ensure compliance with the obligations, standards, outputs and outcomes required by the Licence issued under the Act.

### Auditor's Unqualified Opinion

In our opinion, based on the procedures performed as outlined in the Audit Plan approved by the Economic Regulation Authority and the evidence we have obtained, Perth Energy has complied, in all material respects, with the performance and quality standards and obligations of the Gas Trading Licence for the period from 1 December 2019 to 30 November 2022.

### Basis for Audit Opinion

During the period from 1 December 2019 to 30 November 2022, out of 126 obligations rated for compliance, Perth Energy had 3 non-compliances with minor impact on customers for the following Licence Condition:

Reporting Manual number and Licence obligation		Issue
102	<b>Reports to ERA</b> A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the <i>Energy Coordination Act 1994</i> in the time, manner and form specified by the ERA.	The audit confirmed that the Gas Performance Reports for 2019/20 and 2020/21 were provided to the ERA by 30 September each year. The Performance Report for 2021/22 was provided on 18 October 2022 which was after the due date of 30 September 2022
282	A report referred to in clause 13.1 must be provided to the ERA by the date, and in the manner and form, specified by the ERA.	This is a minor non-compliance and did not affect any customers.  The audit recommended that the planned Compliance Calendar be implemented.
231	<b>Notice of Tariff Variations</b> 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.	As reported in the Compliance Report 2020/21, 3 customers reached the end of their contract period, and as per the terms and conditions, moved to revised rates. Whilst the increase was provided for in the terms and conditions, they were not advised at the time when the revised rates took effect (prior to the next billing cycle following the increase).  The work procedure in the Salesforce platform for the auto renewal process has been changed to ensure that customers due for renewal are allocated to the Sales group rather than an individual person which will ensure that all customers are given notice of any variation in tariffs, fees or charges that apply to a renewal contract.  As this non-compliance has been resolved during the audit period, no further recommendation is made.

We conducted our engagement in accordance with Australian Standard on Assurance Engagements ASAE 3100 Compliance Engagements (ASAE 3100). We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

In accordance with ASAE 3100 we have:

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

### **Summary of Procedures**

Our procedures consisted primarily of:

- Utilising ERA's 2019 Audit and Review Guidelines: Electricity and Gas Licences ('the Guidelines') to develop a risk assessment.
- Developing an Audit Plan and an associated work program, approved by the ERA on 15 December 2022.
- Interviewing relevant Perth Energy staff to gain an understanding of process controls.
- Onsite visits to the Perth Energy office, and conduct various meetings with key contacts, to determine the effectiveness of systems and procedures in place and to compare actual performance against the licence standards.
- Assessing documents and performing walkthroughs of processes and controls to support the assessment of compliance and the effectiveness of the control environment in accordance with Licence obligations;
- Performing procedures and testing based on the procedures listed in the approved Audit Plan;
- Reviewing the status of the recommendations in the previous audit report dated February 2020; and
- Updating the risk assessment with any new information obtained in the course of the audit and, in instances of significant non-compliance, assessing the licensee's plan to ensure compliance and recommend any further improvements to achieve compliance.

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

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

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

### **Inherent Limitations**

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the compliance requirements may occur and not be detected.

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

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

This report has been prepared for Perth Energy and the ERA for the purpose of assessing compliance with the requirements of the License and may not be suitable for another purpose.

We understand that a copy of this report will be provided to the ERA for the purpose of reporting on the reasonable assurance engagement for the Licensee. We agree that a copy of this report may be provided to the ERA 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 disclaim any assumption of responsibility for any reliance on this report, to any person other than the Licensee and the ERA, or for any other purpose other than that for which it was prepared.

### **Management's responsibility**

Perth Energy's management are responsible for:

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

### **Our responsibility**

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

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

We have complied with our independence and other relevant ethical requirements of the *Code of Ethics for Professional Accountants* issued by the Australian Professional and Ethical Standards Board and complied with the applicable requirements of Australian Standard on Quality Control 1 to maintain a comprehensive system of quality control.

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

### **Quantum Assurance**



Geoff White CA  
Director

17 February 2023

## Executive Summary

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

Perth Energy is one of Western Australia's largest energy retailers, supplying electricity and gas to small, medium and large businesses with over 2,500 businesses being supplied electricity and gas. According to the standing charge data provided to ERA for 2021/22, Perth Energy supplies gas to 583 small use business customers and 2 residential customers.

Perth Energy is required to comply with the terms and conditions of their licence, including applicable legislative provisions and performance reporting as set out in the 2022 Gas Compliance Reporting Manual and previous versions.

Not less than once in every period of 24 months unless extended by the ERA, Perth Energy is required to engage an independent expert, acceptable to the ERA, to undertake a Performance Audit of compliance with the licence conditions. This audit period is 1 December 2019 to 30 November 2022. The previous audit period was 1 December 2017 to 30 November 2019.

This Performance Audit has been conducted in order to assess the licensee's level of compliance with the conditions of its licence GTL12.

The audit applied a risk-based audit approach consistent with the requirements of the Australian Standard on *Assurance Engagement ASAE3100 – Compliance Engagements* and the ERA 2019 Audit and Review Guidelines – Electricity and Gas Licences (Latest version published in August 2022).

### Conclusion

Through the execution of the Audit Plan and assessment and testing of the control environment, the information system, control procedures and compliance attitude, the audit team members have gained reasonable assurance that Perth Energy has complied with its Gas Trading Licence performance and quality standards and obligations during the audit period from 1 December 2019 to 30 November 2022 with 3 minor non-compliances.

Out of 251 applicable compliance obligations, the audit found:

- 126 obligations were rated compliant (108 with adequate controls, 1 with generally adequate controls – minor improvement needed and 17 with controls not reviewed).
- 3 were rated non-compliant – minor impact on customers or third parties (1 with adequate controls and 2 with generally adequate controls – minor improvement needed).
- 122 were not rated for compliance, as no relevant activity took place during the audit period (75 with adequate controls and 47 with controls not reviewed).

The audit confirmed that Perth Energy has fully complied with its information reporting obligations for the period 1 December 2019 to 30 November 2022 with the exception of the Performance Report for 2020/21 being provided to the ERA 18 days after the due date.

The control environment is considered to be well-designed and effective with one recommended improvement to implement a compliance calendar as planned.



## 1. Introduction

### 1.1 Background

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

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

Perth Energy is one of Western Australia's largest energy retailers, supplying electricity and gas to small, medium and large businesses with over 2,500 businesses being supplied electricity and gas. According to the standing charge data provided to ERA for 2021/22, Perth Energy supplies gas to 583 small use business customers and 2 residential customers.

Not less than once in every period of 24 months unless extended by the ERA, Perth Energy is required to engage an independent expert, acceptable to the ERA, to undertake a Performance Audit of compliance with the licence conditions. Perth Energy engaged Quantum Assurance, with the approval of the ERA, to perform an audit of Perth Energy's gas trading services, to comply with the licensing requirements of the ERA.

The Performance Audit approach was based on the compliance obligations set out in the Gas Trading Licence GTL12 in the audit period from 1 December 2019 to 30 November 2022 as follows:

- Version 9 from 30 November 2019 to 31 December 2019 (licence extended for 10 years).
- Version 10 from 1 January 2020 to 24 November 2021 (Insertion of amended compendium of gas customer licence obligations).
- Version 11 from 25 November 2021 (Amended by substitution – Gas Licence Review 2020).

The audit has considered any variations between the licence versions that affect Perth Energy's compliance obligations or other areas covered by the audit.

The evaluation was made against the licence obligations listed in the Gas Compliance Reporting Manual (July 2022 and previous versions June 2020 and January 2017) and in accordance with the ERA's 2019 Audit and Review Guidelines: Electricity and Gas Licences.

### 1.2 Objectives and Scope

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

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

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

Scope	Description
Integrity of Reporting	The completeness and accuracy of the compliance and performance reports provided to the ERA.
Compliance with individual licence conditions	The requirements imposed on the specific licensee by the ERA or specific issues that are advised by the ERA.

When assessing if a licensee has complied with its licence obligations, the auditor must apply a level of scrutiny that corresponds to a 'reasonable assurance engagement'. A reasonable assurance engagement is:

*“An assurance engagement in which the assurance practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the assurance practitioner’s conclusion. The assurance practitioner’s conclusion is expressed in a form that conveys the assurance practitioner’s opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria.” (ASAE3000)*

The previous audit report (February 2020) noted 9 minor non-compliances with the licence obligations. There was one obligation rated as “inadequate controls” re timely payment of licence fees to ERA (obligation 1). A minor non-compliance was also reported in the 2020/21 Compliance Report to the ERA re obligation 231 - *A retailer must give notice to each of its customers affected by a variation in its tariffs, fees and charges no later than the next bill in the customer’s billing cycle.*

The highest priority areas (priority 1, 2 or 3) based on inherent risk and the previous audit’s assessed controls/processes were:

- Payment of invoices to ERA (obligation 1) – previous audit finding.
- Provision of information to ERA (obligation 102) – previous audit finding.
- Disconnection if complaint in progress (obligation 227) – high inherent risk.
- Give notice to customers of tariff variation (obligation 231) – reported in 2020/21 Compliance Report to ERA.

The audit was designed to identify any areas where improvement was required and to recommend corrective action as necessary. In accordance with the ERA Guidelines, recommendations are included in the report only for obligations rated as inadequate controls (C), no controls (D), non-compliant – moderate impact (3) or non-compliant – major impact (4). Any other improvements identified in the audit are provided direct to the Licensee. (refer Ratings Table in section 1.3).

### 1.3 Audit Compliance and Controls Rating Scale

The adequacy of controls and compliance with the legislative obligations was assessed using the following ratings.

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

The preliminary risk assessment included in the Audit Plan was reviewed and updated in the course of the audit and a compliance rating using the above scale was assigned to each obligation under the licence, as shown in Section 2.

Section 3 provides further details of the systems and the compliance assessment for each obligation.

Section 4 provides details of the current status of the previous audit recommendations.

## 2. Summary of Audit Ratings of Controls and Compliance

The current audit assessment of the ratings for the adequacy of controls and compliance with the 251 applicable legislative obligations is shown below in the summary table and detailed obligations table.

**Summary of Audit Ratings of Control and Compliance**

Controls rating	Compliance Rating						Total
	Rating	1 Compliant	2 Non-compliant (minor impact)	3 Non-compliant (moderate impact)	4 Non-compliant (major impact)	NR Not rated	
	A - Adequate	108	1	-	-	75	184
	B – Generally adequate	1	2	-	-	-	3
	C - Inadequate	-	-	-	-	-	-
	D – No controls	-	-	-	-	-	-
	NP – Not performed	17	-	-	-	47	64
<b>Total</b>	<b>126</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>122</b>	<b>251</b>	

**Detailed Audit Ratings of Control and Compliance by Obligation**

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

No. <sup>1</sup>	Licence reference	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating <sup>2</sup> (A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, NP=Not performed)					Compliance Rating <sup>3</sup> (1=Compliant 2=Non-compliant - minor impact, 3=Non-compliant – moderate impact, 4=Non-compliant - major impact, NR=Not rated)				
				A	B	C	D	NP	1	2	3	4	NR
<b>Energy Coordination Act 1994</b>													
1	Clause 4.2.1	Section 11Q(1-2)	3		✓					✓			
2	Clause 6.4.1	Section 11WG(1)	4	✓					✓				
3	Clause 6.6.1	Section 11WG(2)	4					✓					✓
4	Clause 5.1	Section 11WK(1-2) (to June 2022)	4	✓									✓
5	Clause 5.1	Section 11WK(3) (to June 2022)	4	✓									✓
10	Clause 5.1.1	Section 11ZA(1)	4	✓					✓				
11	Clause 4.1.1	Section 11ZA(F)(a)	4					✓					✓
12	Clause 4.1.1	Section 11ZA(F)(b)	4					✓					✓
13	Clause 4.1.1	Section 11ZA(F)(c)	4					✓					✓
14	Clause 4.1.1	Section 11ZAH(2)	4					✓					✓

<sup>1</sup> The number refers to the item reference in the 2022 Gas Compliance Reporting Manual and previous versions 2020 and 2017 (Note: Only obligations applicable to this Gas Trading Licence are shown)

<sup>2</sup> Refer Controls and Compliance Rating Scales in Section 1.3.

<sup>3</sup> Refer Controls and Compliance Rating Scales in Section 1.3.

No. <sup>1</sup>	Licence reference	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating <sup>2</sup> (A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, NP=Not performed)					Compliance Rating <sup>3</sup> (1=Compliant 2=Non-compliant - minor impact, 3=Non-compliant - moderate impact, 4=Non-compliant - major impact, NR=Not rated)					
				A	B	C	D	NP	1	2	3	4	NR	
15	Clause 4.1.1	Section 11ZZAJ	4					✓						✓
16	Clause 4.1.1	Section 11ZAJ	4					✓						✓
17	Clause 5.1	Section 11ZK(3) (to June 2022)	4					✓						✓
19	Clause 18.1	Section 11ZOR(2) (to June 2022)	4					✓	✓					
20	Clause 5.1	Section 11ZOV(1) (to June 2022)	4					✓	✓					
21	Clause 5.1	Section 11ZOV(2) (to June 2022)	4					✓	✓					
22	Clause 5.1	Section 11ZOV(3) (to June 2022)	4					✓						✓
24	Clause 6.1.1	Section 11ZQH(a)	4					✓	✓					
24A	Clause 6.1.1	Section 11ZQH(b)	4					✓						✓
<b>Energy Coordination Act (Gas Tariffs) Regulations 2000</b>														
29	Clause 4.1.1	Section 11M & Energy Coordination (Gas Tariffs) Reg. 2000 reg. 5(1)	4	✓						✓				
30	Clause 5.1	Section 11M & Energy Coordination (Gas Tariffs) Reg. 2000 reg. 6(2) (to May 2020)	4					✓						✓
31	Clause 4.1.1	Section 11M & Energy Coordination (Gas Tariffs) Reg. 2000 reg. 6(4)	4	✓						✓				
<b>Energy Coordination Act (Customer Contracts) Regulations 2004</b>														
32	Clause 4.1.1	Reg. 12(2)	4	✓						✓				
33	Clause 4.1.1	Reg. 12(4)(a)	4	✓						✓				
34	Clause 4.1.1	Reg. 12(4)(b)	4	✓						✓				
35	Clause 4.1.1	Reg. 12(5)(a)	4	✓						✓				
36	Clause 4.1.1	Reg. 12(5)(b)	4	✓						✓				
37	Clause 4.1.1	Reg. 12(5)(c)	4	✓						✓				
38	Clause 4.1.1	Reg. 12(5)(d)	4	✓						✓				
39	Clause 4.1.1	Reg. 12(5)(e)	4	✓						✓				
40	Clause 4.1.1	Reg. 12(6) & AGA Code Clause 5.1.1.2	4	✓						✓				
41	Clause 4.1.1	Reg. 12(6) & AGA Code Clause 5.1.1.3	4	✓						✓				
42	Clause 4.1.1	Reg. 12(6) & AGA Code Clause 5.1.2.1 & 5.1.2.2	4	✓						✓				
43	Clause 4.1.1	Reg. 12(6) & AGA Code Clause 5.1.3.1 & 5.1.3.2	4	✓						✓				
44	Clause 4.1.1	Reg. 12(6) & AGA Code Clause 5.1.4.1 & 5.1.4.2	4	✓						✓				
45	Clause 4.1.1	Reg. 12(6) & AGA Code Clause 5.1.5.1 & 5.1.5.2	4	✓						✓				
46	Clause 4.1.1	Reg. 12(6) & AGA Code Clause 5.1.7.2	4	✓						✓				
47	Clause 4.1.1	Reg. 12(6) & AGA Code Clause 5.1.8.1(a)	4	✓						✓				
48	Clause 4.1.1	Reg. 12(6) & AGA Code Clause 5.1.8.1(b)	4	✓						✓				
49	Clause 4.1.1	Reg. 12(6) & AGA Code Clause 5.1.8.1(c)	4	✓						✓				
50	Clause 4.1.1	Reg. 12(6) & AGA Code Clause 5.1.8.1(d)	4	✓						✓				

No. <sup>1</sup>	Licence reference	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating <sup>2</sup> (A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, NP=Not performed)					Compliance Rating <sup>3</sup> (1=Compliant 2=Non-compliant - minor impact, 3=Non-compliant - moderate impact, 4=Non-compliant - major impact, NR=Not rated)					
				A	B	C	D	NP	1	2	3	4	NR	
51	Clause 4.1.1	Reg, 12(6) & AGA Code Clause 5.1.8.1(e) & (f)	4	✓					✓					
52	Clause 4.1.1	Reg, 12(6) & GA Code Clause 5.2.2.2	4	✓					✓					
53	Clause 4.1.1	Reg, 13(1) & AGA Code Clause 4.4.6.2	4	✓					✓					
54	Clause 4.1.1	Reg, 13(3)	4	✓					✓					
55	Clause 4.1.1	Reg, 13(4)	4	✓					✓					
56	Clause 4.1.1	Reg, 14(2)	4	✓					✓					
57	Clause 4.1.1	Reg, 14 & AGA Code Clause 4.1.2.1 & 4.1.2.2	4	✓					✓					
58	Clause 4.1.1	Reg, 14 & AGA Code Clause 4.1.3.1 & 4.1.3.2	4	✓					✓					
59	Clause 4.1.1	Reg, 15(1) & AGA Code Clause 5.1.1.2	4	✓					✓					
60	Clause 4.1.1	Reg, 15(1) & Clause 4.2.3.1, 4.2.3.2 & 4.2.3.3	4	✓					✓					
61	Clause 4.1.1	Reg, 15(1) & AGA Code Clause 4.2.3.2	4	✓					✓					
62	Clause 4.1.1	Reg, 15(1) & AGA Code Clause 4.2.3.2	4	✓					✓					
63	Clause 4.1.1	Reg, 15(1) & 47(2) & (4) & AGA Code Clause 4.2.3.4 (to May 2020)	4	✓					✓					
63A	Clause 4.1.1	Reg, 15(1) & AGA Code Clause 4.2.3.2 (from June 2020)	4	✓					✓					
64	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.2.4.1	4	✓					✓					
65	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.2.4.2	4	✓					✓					
66	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.2.4.4	4	✓					✓					
67	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.2.4.5	4	✓					✓					
68	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.3.2.1	4	✓					✓					
69	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.3.2.2	4	✓					✓					
70	Clause 4.1.1	Reg, 16(3)	4	✓					✓					
71	Clause 4.1.1	Reg, 19	4	✓					✓					
72	Clause 4.1.1	Reg, 20(2) AGA Code Clause 4.3.5.1	4	✓					✓					
72A	Clause 4.1.1	Reg, 20(3) (from June 2020)	4	✓					✓					
72B	Clause 4.1.1	Reg, 22 (from June 2020)	4	✓					✓					
73	Clause 4.1.1	Reg, 40(3)	4	✓					✓					
74	Clause 4.1.1	Reg, 20(3) & 48 (to May 2020)	4					✓						✓
74A	Clause 4.1.1	Reg, 48 (from June 2020)	4	✓										✓

No. <sup>1</sup>	Licence reference	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating <sup>2</sup> (A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, NP=Not performed)					Compliance Rating <sup>3</sup> (1=Compliant 2=Non-compliant - minor impact, 3=Non-compliant - moderate impact, 4=Non-compliant - major impact, NR=Not rated)				
				A	B	C	D	NP	1	2	3	4	NR
75	Clause 4.1.1	Reg. 22 & 49(2) (to May 2020)	4	✓									✓
75A	Clause 4.1.1	Reg. 49(2) (from June 2020)	4					✓					✓
76	Clause 4.1.1	Reg. 49(3)	4					✓					✓
77	Clause 4.1.1	Reg. 49(4)	4					✓					✓
78	Clause 4.1.1	Reg. 49(5)	4					✓					✓
79	Clause 4.1.1	Reg. 50	4	✓									✓
80	Clause 4.1.1	Reg. 44	4	✓					✓				
81	Clause 4.1.1	Reg. 45(1) (to May 2020)	4					✓					✓
82	Clause 4.1.1	Reg. 45(2) (to May 2020)	4					✓					✓
83	Clause 4.1.1	Reg. 46(1) & (2)	4					✓					✓
84	Clause 4.1.1	Reg. 46(4)	4					✓	✓				
84A	Clause 4.1.1	Regs. 47(2) & (4) (from June 2020)	4	✓					✓				
85	Clause 5.1	Reg.28 & AGA Code Clause 3.1.1.(a) (to May 2020)	4	✓					✓				
86	Clause 5.1	Reg.28 & AGA Code Clause 3.1.1.(b) (to May 2020)	4	✓					✓				
90	Clause 5.1	Reg 33 (3) & AGA Code clause 3.5.2.2 (to May 2020)	4	✓					✓				
91	Clause 4.1.1	Reg. 42	4	✓					✓				
<b>Energy Coordination Act 1994 – Licence Obligations</b>													
96	Clause 5.1.2	Section 11M	4	✓					✓				
97	Clause 5.1.3	Section 11M	4	✓					✓				
98	Clause 4.6.4	Section 11M	4					✓					✓
99	Clause 3.7.1	Section 11M	4	✓					✓				
100	Clause 4.3.1	Section 11M	4					✓	✓				
101	Clause 4.4.1(a)	Section 11M	4					✓	✓				
102	Clause 4.5.1	Section 11M	3		✓					✓			
103	Clause 3.8.1	Section 11M	4	✓					✓				
106	Clause 6.4.2	Section 11M	4					✓					✓
107	Clause 6.4.3	Section 11M	4					✓					✓
108	Clause 6.5.1	Section 11M	4					✓					✓
109	Clause 6.8.1 & 6.8.2	Section 11M	4					✓	✓				
110	Schedule 1 Clause 2.5	Section 11M	4					✓					✓
111	Schedule 2 Clause 2.7	Section 11M	4					✓					✓
112	Schedule 1 Clause 3.1 & 3.2	Section 11M	4					✓					✓
113	Schedule 1 Clause 4.1	Section 11M	4	✓									✓
<b>Gas Marketing Code of Conduct (Energy Coordination Act 1994)</b>													
114	Clause 19.1.	Section 11ZP (to May 2020)	4	✓					✓				
115	Clause 19.2	Sections 11ZPP and 11M (to May 2020)	4	✓					✓				

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				A	B	C	D	NP	1	2	3	4	NR	
116	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.1	4					✓						✓
117	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.2(1)	4	✓										✓
118	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.2(2) & 2.2(3)	4	✓						✓				
119	Clause 19	Section 11ZPP Code of Conduct clause 2.3(1) <i>(to May 2020)</i>	4	✓						✓				
119A	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.3(1)(b) <i>(from June 2020)</i>	4	✓						✓				
120	Clause 19	Section 11ZPP Code of Conduct clause 2.3(2) <i>(to May 2020)</i>	4	✓						✓				
120A	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.3(2) <i>(from June 2020)</i>	4	✓						✓				
120B	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.3(2A) <i>(from June 2020)</i>	4	✓						✓				
121	Clause 19	Section 11ZPP Code of Conduct clause 2.3(3) & 2.3(4) <i>(to May 2020)</i>	4	✓						✓				
121A	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.3(4) <i>(from June 2020)</i>	4	✓						✓				
122	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.4(1)	4	✓						✓				
123	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.4(2)	4	✓						✓				
124	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.5(1)	4	✓										✓
125	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.5(2)	4	✓						✓				
126	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.6	4	✓						✓				
127	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.8 <i>(to May 2020)</i>	4	✓										✓
128	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.9	4					✓						✓
129	Clause 6.2.1	Section 11ZPP Code of Conduct clause 2.10	4					✓						✓
<b>Compendium of Gas Customer Licence Obligations (Energy Coordination Act 1994)</b>														
<b>Connection</b>														
134	Clause 2.1 & 6.3.1 Comp. 3.1(1)	Section 11M	4	✓						✓				
135	Clause 2.1 & 6.3.1 Comp. 3.1(2)	Section 11M	4	✓						✓				

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				A	B	C	D	NP	1	2	3	4	NR
<b>Billing</b>													
136	Clause 2.1 & 6.3.1 Comp. 4.1(a)	Section 11M	4	✓						✓			
137	Clause 2.1 & 6.3.1 Comp. 4.1(b)	Section 11M	4	✓						✓			
138	Clause 2.1 & 6.3.1 Comp. 4.2(1)	Section 11M	4					✓				✓	
139	Clause 2.1 & 6.3.1 Comp. 4.2(2)	Section 11M	4					✓				✓	
140	Clause 2.1 & 6.3.1 Comp. 4.2(3)	Section 11M	4					✓				✓	
141	Clause 2.1 & 6.3.1 Comp. 4.2(4)	Section 11M	4					✓				✓	
142	Clause 2.1 & 6.3.1 Comp. 4.2(5)	Section 11M	4					✓				✓	
143	Clause 2.1 & 6.3.1 Comp. 4.2(6)	Section 11M	4					✓				✓	
144	Clause 2.1 & 6.3.1 Comp. 4.3(1)	Section 11M	4					✓				✓	
145	Clause 2.1 & 6.3.1 Comp. 4.3(2)	Section 11M	4					✓				✓	
146	Clause 2.1 & 6.3.1 Comp. 4.4	Section 11M	4	✓						✓			
147	Clause 2.1 & 6.3.1 Comp. 4.5(1)	Section 11M	4	✓						✓			
148	Clause 2.1 & Schedule 2 Comp. 4.5(2)	Section 11M (to May 2020)	4					✓		✓			
149	Clause 2.1 & 6.3.1 Comp. 4.5(3)	Section 11M	4	✓						✓			
150	Clause 2.1 & 6.3.1 Comp. 4.6(1)	Section 11M	4	✓						✓			
152	Clause 2.1 & 6.3.1 Comp. 4.7(1)	Section 11M	4	✓						✓			
153	Clause 2.1 & 6.3.1 Comp. 4.7(2)	Section 11M	4	✓						✓			
154	Clause 2.1 & 6.3.1 Comp. 4.8(1)	Section 11M	4	✓								✓	
155	Clause 2.1 & 6.3.1 Comp. 4.8(2)	Section 11M	4	✓								✓	
156	Clause 2.1 & 6.3.1 Comp. 4.8(3)	Section 11M	4	✓								✓	
157	Clause 2.1 & 6.3.1 Comp. 4.9	Section 11M	4	✓								✓	
158	Clause 2.1 & 6.3.1 Comp. 4.10	Section 11M	4	✓								✓	
159	Clause 2.1 & 6.3.1 Comp. 4.11(1)	Section 11M	4					✓				✓	
160	Clause 2.1 & 6.3.1 Comp. 4.11(2)	Section 11M	4					✓				✓	
161	Clause 2.1 & 6.3.1 Comp. 4.12(1)	Section 11M	4					✓				✓	



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				A	B	C	D	NP	1	2	3	4	NR	
162	Clause 2.1 & Schedule 2 Comp. 4.12(2)	Section 11M (to May 2020)	4					✓						✓
163	Clause 2.1 & 6.3.1 Comp. 4.13	Section 11M	4					✓						✓
164	Clause 2.1 & 6.3.1 Comp. 4.14(1)	Section 11M	4	✓						✓				
165	Clause 2.1 & 6.3.1 Comp. 4.14(2)	Section 11M	4	✓						✓				
165A	Clause 2.1 & 6.3.1 Comp. 4.14(3)	Section 11M	4	✓										✓
166	Clause 2.1 & 6.3.1 Comp. 4.15	Section 11M	4	✓										✓
167	Clause 2.1 & 6.3.1 Comp. 4.16(1)(a)	Section 11M	4	✓										✓
168	Clause 2.1 & 6.3.1 Comp. 4.16(1)(b)	Section 11M	4	✓										✓
169	Clause 2.1 & 6.3.1 Comp. 4.16(2)	Section 11M	4	✓										✓
170	Clause 2.1 & 6.3.1 Comp. 4.16(3)	Section 11M	4	✓										✓
171	Clause 2.1 & 6.3.1 Comp. 4.17(2)	Section 11M	4	✓										✓
171A	Clause 2.1 & Schedule 2 Comp. 4.17(3)	Section 11M (to May 2020)	4	✓										✓
172	Clause 2.1 & 6.3.1 Comp. 4.18(2) & (5)	Section 11M	4	✓										✓
173	Clause 2.1 & 6.3.1 Comp. 4.18(3)	Section 11M	4	✓										✓
174	Clause 2.1 & 6.3.1 Comp. 4.18(4)	Section 11M	4	✓										✓
175	Clause 2.1 & 6.3.1 Comp. 4.18(6)	Section 11M	4	✓										✓
175A	Clause 2.1 & 6.3.1 Comp. 4.18(7)	Section 11M	4	✓										✓
176	Clause 2.1 & 6.3.1 Comp. 4.19(1)	Section 11M	4	✓										✓
177	Clause 2.1 & 6.3.1 Comp. 4.19(2) & (6)	Section 11M	4	✓										✓
178	Clause 2.1 & 6.3.1 Comp. 4.19(3)	Section 11M	4	✓										✓
179	Clause 2.1 & 6.3.1 Comp. 4.19(4)	Section 11M	4	✓										✓
180	Clause 2.1 & 6.3.1 Comp. 4.19(5)	Section 11M	4	✓										✓
180A	Clause 2.1 & 6.3.1 Comp. 4.19(7)	Section 11M	4	✓										✓

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				A	B	C	D	NP	1	2	3	4	NR	
<b>Payment</b>														
181	Clause 2.1 & 6.3.1 Comp. 5.1	Section 11M	4	✓						✓				
182	Clause 2.1 & 6.3.1 Comp. 5.2	Section 11M	4	✓						✓				
183	Clause 2.1 & 6.3.1 Comp. 5.3	Section 11M	4	✓						✓				
184	Clause 2.1 & 6.3.1 Comp. 5.4	Section 11M	4	✓										✓
185	Clause 2.1 & 6.3.1 Comp. 5.5	Section 11M	4	✓						✓				
186	Clause 2.1 & 6.3.1 Comp. 5.6(1)	Section 11M	4	✓										✓
186A	Clause 2.1 & 6.3.1 Comp. 5.6(2)	Section 11M	4	✓										✓
187	Clause 2.1 & 6.3.1 Comp. 5.6(3)	Section 11M	4	✓										✓
188	Clause 2.1 & 6.3.1 Comp. 5.6(4)	Section 11M	4	✓						✓				
189	Clause 2.1 & 6.3.1 Comp. 5.6(5)	Section 11M	4	✓										✓
190	Clause 2.1 & 6.3.1 Comp. 5.7(1)	Section 11M	4					✓		✓				
191	Clause 2.1 & 6.3.1 Comp. 5.7(2)	Section 11M	4					✓		✓				
192	Clause 2.1 & Schedule 2 Comp. 5.7(3)	Section 11M (to May 2020)	4					✓		✓				
193	Clause 2.1 & 6.3.1 Comp. 5.7(4)	Section 11M	4	✓						✓				
195	Clause 2.1 & 6.3.1 Comp. 5.8(1)	Section 11M	4	✓										✓
196	Clause 2.1 & 6.3.1 Comp. 5.8(2)	Section 11M	4	✓										✓
196A	Clause 2.1 & 6.3.1 Comp. 5.9	Section 11M	4	✓										✓
197	Clause 2.1 & 6.3.1 Comp. 5.10	Section 11M	4	✓										✓
<b>Payment Difficulties and Financial Hardship</b>														
198	Clause 2.1 & 6.3.1 Comp. 6.1(1)	Section 11M	4	✓										✓
198A	Clause 2.1 & Schedule 2 Comp. 6.1(2)	Section 11M (to May 2020)	4	✓										✓
199	Clause 2.1 & 6.3.1 Comp. 6.1(3)	Section 11M	4	✓										✓
200	Clause 2.1 & 6.3.1 Comp. 6.1(4)	Section 11M	4	✓										✓
200A	Clause 2.1 & Schedule 2 Comp. 6.2(1)	Section 11M	4	✓										✓

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				A	B	C	D	NP	1	2	3	4	NR	
201	Clause 2.1 & 6.3.1 Comp. 6.2(2)	Section 11M	4	✓										✓
202	Clause 2.1 & 6.3.1 Comp. 6.2(3)	Section 11M	4	✓										✓
203	Clause 2.1 & 6.3.1 Comp. 6.2(4)	Section 11M	4	✓										✓
204	Clause 2.1 & 6.3.1 Comp. 6.3(1)	Section 11M	4	✓										✓
205	Clause 2.1 & 6.3.1 Comp. 6.4(1)	Section 11M	4	✓										✓
206	Clause 2.1 & 6.3.1 Comp. 6.4(2)	Section 11M	4	✓										✓
206A	Clause 2.1 & 6.3.1 Comp. 6.4(3)	Section 11M	4	✓										✓
207	Clause 2.1 & Schedule 2 Comp. 6.4(4)	Section 11M (to May 2020)	4	✓										✓
208	Clause 2.1 & 6.3.1 Comp. 6.6(1)	Section 11M	4	✓										✓
209	Clause 2.1 & 6.3.1 Comp. 6.6(2)	Section 11M	4	✓										✓
210	Clause 2.1 & 6.3.1 Comp. 6.7	Section 11M	4	✓										✓
211	Clause 2.1 & 6.3.1 Comp. 6.8	Section 11M	4	✓										✓
212	Clause 2.1 & 6.3.1 Comp. 6.9(1)	Section 11M	4	✓										✓
213	Clause 2.1 & Schedule 2 Comp. 6.9(2)	Section 11M (to May 2020)	4	✓										✓
214	Clause 2.1 & 6.3.1 Comp. 6.10(1)	Section 11M	4	✓						✓				
215	Clause 2.1 & 6.3.1 Comp. 6.10(2)	Section 11M	4	✓						✓				
215A	Clause 2.1 & 6.3.1 Comp. 6.10(3)	Section 11M	4	✓						✓				
216	Clause 2.1 & 6.3.1 Comp. 6.10(4)	Section 11M	4	✓										✓
219	Clause 2.1 & 6.3.1 Comp. 6.10(6)	Section 11M	4						✓					✓
220	Clause 2.1 & 6.3.1 Comp. 6.10(7)	Section 11M	4	✓						✓				
220A	Clause 2.1 & 6.3.1 Comp. 6.10(8)	Section 11M	4						✓					✓
221	Clause 2.1 & 6.3.1 Comp. 6.11	Section 11M	4	✓						✓				
<b>Disconnection</b>														
222	Clause 2.1 & 6.3.1 Comp. 7.1	Section 11M	4	✓										✓
223	Clause 2.1 & 6.3.1 Comp. 7.2(1)	Section 11M	4	✓						✓				
224	Clause 2.1 & 6.3.1	Section 11M	4	✓										✓

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				A	B	C	D	NP	1	2	3	4	NR	
	Comp. 7.3													
225	Clause 2.1 & 6.3.1 Comp. 7.4	Section 11M	4	✓										✓
227	Clause 2.1 & 6.3.1 Compendium clause 7.6	Section 11M	2	✓										✓
<b>Reconnection</b>														
228	Clause 2.1 & 6.3.1 Compendium clause 8.1(1)	Section 11M	4	✓										✓
229	Clause 2.1 & Schedule 2 Compendium clause 8.1(2)	Section 11M	4	✓										✓
<b>Information and Communication</b>														
231	Clause 2.1 & 6.3.1 Comp. clause 10.1(1)	Section 11M	3	✓							✓			
232	Clause 2.1 & 6.3.1 Comp. clause 10.1(2)	Section 11M	4					✓	✓					
233	Clause 2.1 & 6.3.1 Comp. clause 10.1(3)	Section 11M	4					✓						✓
234	Clause 2.1 & 6.3.1 Comp. clause 10.2(1)	Section 11M	4					✓	✓					
235	Clause 2.1 & 6.3.1 Comp. clause 10.2(1)	Section 11M	4					✓	✓					
236	Clause 2.1 & 6.3.1 Comp. clause 10.2(1)	Section 11M	4					✓	✓					
237	Clause 2.1 & 6.3.1 Comp. clause 10.2(1)	Section 11M	4					✓	✓					
238	Clause 2.1 & 6.3.1 Comp. clause 10.3	Section 11M	4					✓						✓
239	Clause 2.1 & 6.3.1 Comp. clause 10.4	Section 11M	4	✓					✓					
240	Clause 2.1 & 6.3.1 Comp. clause 10.5	Section 11M	4					✓						✓
241	Clause 2.1 & Schedule 2 Comp. clause 10.5A(1)	Section 11M (to May 2020)	4	✓					✓					
242	Clause 2.1 & Schedule 2 Comp. clause 10.5A(2)	Section 11M (to May 2020)	4	✓					✓					
243	Clause 2.1 & Schedule 2 Comp. clause 10.5A(2)	Section 11M (to May 2020)	4	✓					✓					
245	Clause 2.1 & 6.3.1 Comp. clause 10.9	Section 11M	4	✓					✓					

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				A	B	C	D	NP	1	2	3	4	NR	
246	Clause 2.1 & 6.3.1 Comp.10.10(1)	Section 11M	4	✓										✓
249	Clause 2.1 & 6.3.1 Comp. clause 10.11(1)	Section 11M	4	✓										✓
250	Clause 2.1 & 6.3.1 Comp. clause 10.11(2)	Section 11M	4	✓						✓				
<b>Complaints and Dispute Resolution</b>														
251	Clause 2.1 & 6.3.1 Comp. clause 12.1(1)	Section 11M	4	✓						✓				
252	Clause 2.1 & 6.3.1 Comp. clause 12.1(2)	Section 11M	4	✓						✓				
254	Clause 2.1 & 6.3.1 Comp. clause 12.1(3)(a)	Section 11M	4	✓										✓
255	Clause 2.1 & 6.3.1 Comp. clause 12.1(3)(b)	Section 11M	4	✓										✓
255A	Clause 2.1 & 6.3.1 Comp. clause 12.1(4)	Section 11M	4	✓										✓
256	Clause 2.1 & 6.3.1 Comp. clause 12.2	Section 11M	4	✓						✓				
257	Clause 2.1 & 6.3.1 Comp. clause 12.3	Section 11M	4	✓										✓
258	Clause 2.1 & 6.3.1 Comp. clause 12.4	Section 11M	4	✓										✓
281	Clause 2.1 & 6.3.1 Comp. clause 13.1	Section 11M	4	✓						✓				
282	Clause 2.1 & 6.3.1 Comp. clause 13.2	Section 11M	4		✓						✓			
283	Clause 2.1 & 6.3.1 Comp. clause 13.3	Section 11M	4	✓						✓				

### 3. Status of Previous Audit Recommendations

The previous audit recommendations as reported in February 2020 have been completed as shown below.

Reference (no./year)	Previously Assessed Non-Compliance/Controls Improvement	Previous Auditor's Recommendation and Action Taken	Date Resolved	Further action required
<b>A. Resolved before end of previous audit</b>				
	Nil			
<b>B. Resolved during current audit period</b>				
	Nil			
<b>C. Unresolved during current audit period</b>				
1/2020	<p><b>Payment of Fees to ERA</b></p> <p><i>Obligation 1 - Gas Trading Licence Clause 4.1</i></p> <p><b>C2 - Inadequate controls – improvement needed/ Non-compliant – Minor Impact</b></p> <p>A licensee must pay the applicable fees in accordance with the Regulations.</p> <p>The audit reviewed payments to the ERA for the period 1 December 2017 to 30 November 2019 and noted that invoices for the annual licence fees, standing charges and other invoices were paid by the due dates of 30 days from invoice date (as required by the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i>) with the exception of two quarterly standing charges (invoices ERA 190912 and ERA 101717) that were paid more than 30 days after the invoice date .</p> <p>Payments are processed by the Finance Department generally within 30 days of the invoice date. However, there is inadequate control to ensure the payment of ERA invoices is within the 30 day legislative requirement.</p>	<p>a. Perth Energy should include the payment of licence fees in the Online WHS – Compliance List to ensure the invoices are paid prior to the due dates to allow for transfer delays.</p> <p>b. Also, communicate the requirement to the Finance Department to ensure ongoing compliance.</p> <p><u>Status: Partially Completed</u></p> <p>a. The requirement for payment of license fees was incorporated into the Online WHS Compliance List. However, when Perth Energy was purchased by AGL, they were not able to continue with this package and there is no equivalent AGL system that can undertake this. A replacement system is planned to be implemented.</p> <p>b. Completed.</p>	Partially resolved April 2020	Refer recommendation 1/2022 re new compliance calendar.

Reference (no./year)	Previously Assessed Non-Compliance/Controls Improvement	Previous Auditor's Recommendation and Action Taken	Date Resolved	Further action required
2/2020	<p><b>Provision of Information to ERA</b></p> <p>Obligation 102 - <i>Gas Trading Licence Clause 23.1</i></p> <p><b>B2</b></p> <p><i>Generally adequate controls – improvement needed/ Non-compliant – Minor Impact</i></p> <p>A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the <i>Energy Coordination Act 1994</i> in the time, manner and form specified by the ERA.</p> <p>The audit sighted the annual Compliance and Performance reports provided to the ERA for 2017/18 and 2018/19 and confirmed they were provided in the form required and by the due dates. The 2017/18 standing charge data was submitted late on 12 October 2018 (was due on 30 September 2018). This is considered a minor non-compliance and did not affect customers.</p> <p>The control is the Compliance and Non-Compliance Reporting Procedure and the Online WHS - Compliance List but this should be enhanced by a reminder if not completed.</p>	<p>Perth Energy should ensure that information required by the ERA, including the standing charges data, is provided by the due date in the Compliance List. The date could be 2 weeks prior to the due date with a reminder one week before if not actioned.</p> <p><u>Status: Partially Completed</u></p> <p>The requirement to provide reports to the ERA, including standing charges data was incorporated into the Online WHS Compliance List. However, when Perth Energy was purchased by AGL, they were not able to continue with this package and there is no equivalent AGL system that can undertake this. A replacement system is planned to be implemented.</p>	Partially resolved April 2020	<i>Refer recommendation 1/2022 re new compliance calendar.</i>

## 4. Detailed Audit Results and Recommendations

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### SUMMARY OF COMPLIANCE OBLIGATIONS

LEGISLATION	
ENERGY COORDINATION ACT 1994	Compliance Obligations 1 to 24 Licence Obligations 96 to 113
REGULATIONS	
ENERGY COORDINATION ACT (GAS TARIFFS) REGULATIONS 2000	Refer Compliance Obligations 29 to 31
ENERGY COORDINATION ACT (CUSTOMER CONTRACTS) REGULATIONS 2004	Refer Compliance Obligations 32 to 91
CODES	
GAS MARKETING CODE OF CONDUCT	Refer Compliance Obligations 114 to 129
COMPENDIUM OF GAS CUSTOMER LICENCE OBLIGATIONS	Refer Compliance Obligations 134 to 283



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
<b>DETAILED COMPLIANCE OBLIGATIONS</b>							
<b>ENERGY COORDINATION ACT 1994</b>							
1	Trading Licence Clause 4.2.1	Section 11Q(1-2)	A licensee must pay the applicable fees in accordance with the Regulations. <i>Economic Regulation Authority (Licensing Funding) Regulations 2014.</i>	3	<p>The audit reviewed payments to the ERA for the period 1 December 2019 to 30 November 2022 and noted that invoices for the annual licence fees, standing charges and other invoices were paid by the due dates of 30 days from invoice date (as required by the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i>)</p> <p>Payments are processed by the Finance Department generally within 30 days of the invoice date. However, there is inadequate control to ensure the payment of ERA invoices is within the 30-day legislative requirement. This is being addressed with the implementation of a compliance calendar.</p>	B	1

<sup>4</sup> Number refers to the item reference in the Gas Compliance Reporting Manual (July 2022 and previous versions June 2020 and January 2017 where indicated in BLUE).

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

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

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2	Clause 6.4.1	Section 11WG(1)	A licensee must, subject to the regulations, not supply gas to a customer other than under a standard form or non-standard contract.	4	<p>The auditor interviewed Manager Business Support and reviewed customer documentation to confirm that all customers are on the non-standard contract. From review of the detailed obligations for non-standard contracts in this section of the report, the audit confirmed that the non-standard contract complies with the <i>Energy Coordination Act 1994</i>. There is also a standard form contract that has been approved by the ERA. The amended standard form contract for small use customers was approved by the ERA on 26 November 2019.</p> <p>The control is that the New Gentrack Account &amp; Electricity Customer Transfer work instruction requires all customers to have an executed contract before the account can commence.</p>	A	1
3	Clause 6.6.1	Section 11WG(2)	A licensee must comply with a direction given to the licensee under section 11WI.	4	The audit confirmed with the Senior Manager WA EMR that there were no directions from the ERA to review the standard contract in this audit period.	NP	NR
4	Clause 5.1	Section 11WK(1-2)	Gas is deemed to be supplied under the standard form contract if a customer commences to take a	4	The audit confirmed with the Manager Business Support that all residential and business small use customers are on non-	A	NR

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		<i>Applicable to June 2022</i>	supply of gas at premises without entering into a contract with the holder of a trading licence.		<p>standard form contracts. Perth Energy has procedures in place to prevent situations in which gas is supplied without entering into a contract.</p> <p>The standard form contract states that if a supply of gas is taken from a premises without having entered into a supply and sale contract with Perth Energy then the standard form contract commences on the date from which gas is taken. The standard form contract continues for a period of one year unless either party ends the contract earlier. The standard form contract also provides a provision where, if one year passes with neither party ending the contract, the contract will be automatically renewed for an additional one year period, this cycle continues indefinitely until either party end the contract.</p> <p>A non-standard contract will continue for the term (or if not specified a period of 12 months), unless terminated earlier. Prior to the expiry of a contract (no more than 2 months, not less than 1), Perth Energy provide notice of the expiry, provide future options available and include a new offer for new contract. Either a new offer is accepted that supersedes the</p>		

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					<p>previous contract terms, the new offer is not accepted and re-negotiated, or the contract is not renewed and gas supply is terminated.</p> <p>In the event that the customer does not respond to Perth Energy's notice, the customer will be placed on a standard continuing tariff until the terms of the new offer are accepted. These controls ensure that there would not be a scenario where Perth Energy began supplying gas to a customer who had not entered into a contract.</p> <p>The Manager Business Support confirmed that there were no instances during the audit period where supply of gas commenced without a contract in place.</p>		
5	Clause 5.1	Section 11WK(3) <i>Applicable to June 2022</i>	A standard form contract continues in force until it is terminated or supply becomes subject to a non-standard contract with the supplier.	4	As per obligation 4.	A	NR
10	Clause 5.1.1	Section 11ZA(1)	A licensee must provide the ERA with a performance audit by an independent expert acceptable to the ERA within 24 months of commencement and every 24	4	The audit confirmed the previous performance audit report was provided to ERA in February 2020. This audit also satisfies this requirement.	A	1

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			months thereafter (or longer if the ERA allows).		The procedure is documented in the Compliance and Non-Compliance Reporting Procedure.		
11	Clause 4.1.1	Section 11ZA(F(a))	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.	4	The Manager Business Support confirmed that Perth Energy has not been designated as a supplier of last resort.	NP	NR
12	Clause 4.1.1	Section 11ZAF(b)	A licensee must consult with the ERA with a view to obtaining approval of its draft last resort supply plan.	4	As per obligation 11.	NP	NR
13	Clause 4.1.1	Section 11ZAF(c)	A licensee must carry out the arrangements and other provisions in the approved last resort supply plan if it comes into operation.	4	As per obligation 11.	NP	NR
14	Clause 4.1.1	Section 11ZAH(2)	A licensee must submit any proposed amendment to its last resort supply plan to the ERA for approval.	4	As per obligation 11.	NP	NR
15	Clause 4.1.1	Section 11ZAJ	A licensee, who is designated as a supplier of last resort, must perform the functions of the	4	As per obligation 11.	NP	NR

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			supplier of last resort and carry out the arrangements and provisions of the last resort supply plan if it comes into operation.				
16	Clause 4.1.1	Section 11ZAJ	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.	4	As per obligation 11.	NP	NR
17	Clause 4.1.1	Section 11ZK(3)	A licensee must pay the costs and expenses incurred in the taking of an interest or easement in respect of land held by a public authority.	4	The auditor confirmed with Senior Manager WA EMR that no interests or easements occurred in respect of land held by a public authority.	NP	NR
19	Clause 18.1	Section 11ZOR(2) <i>Applicable to June 2022</i>	A licensee that sells gas that is transported through a distribution system must be a member of an approved retail market scheme if a scheme is in force.	4	Through discussions with Senior Manager WA EMR and review of the agreements with ATCO and the Australian Energy Market Operator (AEMO), it was confirmed that Perth Energy is a member of an approved retail market scheme.  The Senior Manager WA EMR confirmed that they adhere to the Retail Market Procedures for WA to ensure that there is no prohibited conduct and have not assisted any other party to engage in prohibited conduct.	NP	1

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20	Clause 5.1	Section 11ZOV(1) <i>Applicable to June 2022</i>	A licensee must not engage in prohibited conduct relating to the operation of a retail market scheme.	4	As per obligation 19.	NP	1
21	Clause 5.1	Section 11ZOV(2) <i>Applicable to June 2022</i>	A licensee must not assist another party to engage in prohibited conduct relating to the operation of a retail market scheme.	4	As per obligation 19.	NP	1
22	Clause 5.1	Section 11ZOZ(3) <i>Applicable to June 2022</i>	A licensee, as a member of a retail scheme, must comply with a direction given to it by the ERA to amend the scheme, and to do so within a specified time.	4	The Senior Manager WA EMR confirmed that no direction has been given by the ERA to the Licensee in respect of any amendment to the retail market scheme.	NP	NR
24	Clause 6.1.1	Section 11ZQH	The licensee must not supply gas to customers unless the licensee is a member of an approved Gas Industry Ombudsman Scheme and is bound by any decision or direction of the ombudsman under the Scheme.	4	The audit confirmed on the Energy and Water Ombudsman WA website that Perth Energy is a member of the Scheme.	NP	1

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24A	Clause 6.1.1	Section 11ZQH(b)	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.	4	The audit confirmed with the Manager Business Support that there have been no customer complaints or decisions or directions by the Energy and Water Ombudsman WA.	NP	NR
<b>ENERGY COORDINATION ACT (GAS TARIFFS) REGULATIONS 2000</b>							
29	Clause 4.1.1	Section 11M Energy Coordination (Gas Tariffs) Regulations 2000 reg. 5(1)	A licensee supplying gas in an area referred to in Regulation 3(a), (b), or (c) is required to have at least one capped tariff for any supply of gas in that area.	4	The audit confirmed by review of the standard contract, non-standard contract and a sample of bills issued that there is a capped tariff for the supply of gas. The standard tariffs for standard contracts and non-standard contracts are also shown on the website.  The control is the billing procedure, including application of standard tariffs, that is documented in the Gas Billing Compliance procedure.	A	1
30	Clause 5.1	Section 11M Energy Coordination (Gas Tariffs) Regulations 2000 reg. 6(2)	A licensee is required to offer to supply gas to each of its existing standard contract customers under the terms of the customer's existing contract but at a capped tariff unless the existing contract already entitles	4	The audit confirmed by discussion with Manager Billing and review of a sample of 20 bills that there are no customers on previous standard contracts, so this obligation is not rated.	NP	NR



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		<i>Applicable to May 2020</i>	the customer to be supplied at a capped tariff.				
31	Clause 4.1.1	Section 11M Energy Coordination (Gas Tariffs) Regulations 2000 reg. 6(4)	When offering to supply gas to a new customer under a standard form contract, a licensee is to offer to supply gas at a capped tariff.	4	<p>The audit confirmed by Interview of the Manager Business Support and review of the gas standard form contract that where a standard contract is offered to a customer, it includes a capped tariff for the supply of gas. The capped tariffs are also shown on the website. The Manager Business Support confirmed that gas standard form contracts were offered to new residential and small use customers so this obligation is rated as compliant.</p> <p>The control is that the offering of capped tariffs is documented in the Electricity and Gas Marketing Compliance Procedure and the New Gentrack Account and Customer Transfer instruction.</p>	A	1

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<b>ENERGY COORDINATION ACT (CUSTOMER CONTRACTS) REGULATIONS 2004</b>							
32	Clause 4.1.1	Reg. 12(2)	<p>Except in prescribed circumstances, a non-standard contract must prohibit the licensee from disconnecting supply or causing disconnection to occur if —</p> <p>(a) a customer has provided to the licensee a written statement from a medical practitioner to the effect that supply is necessary in order to protect the health of a person who lives at the customer's supply address; and</p> <p>(b) the customer has entered into arrangements acceptable to the licensee in relation to payment for gas supplied.</p>	4	<p>Limitations on disconnection for medical reasons or acceptable payment arrangements are documented in the non-standard contract terms and conditions and the Gas Disconnections and Reconnections Procedure.</p> <p>There are also documented procedures in place for recording a life-support customer (Life Support Customer Procedures) or a customer who has entered into acceptable arrangements for payment of gas supplied (Gas Billing Compliance Procedure).</p>	A	1
33	Clause 4.1.1	Reg. 12(4)(a)	<p>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</p>	4	<p>The requirement for a minimum of 14 business days' notice that payment is overdue and then at least 6 business days to provide for a minimum notice period of 20 business days after the billing date, prior to any disconnection, is stated in the non-standard</p>	A	1

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			day on which a bill was issued advising the customer that payment is overdue and requiring payment to be made on or before the day specified in the reminder notice (being a day not less than 20 business days after the billing day).		contract terms and conditions and the Gas Disconnections and Reconnections Procedure.		
34	Clause 4.1.1	Reg. 12(4)(b)	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).	4	The requirement for a disconnection warning to be issued to a customer not less than 22 days after the billing date with at least 10 days warning of the disconnection is stated in the non-standard contract terms and conditions and the Gas Disconnections and Reconnections Procedure.	A	1
35	Clause 4.1.1	Reg, 12(5)(a)	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection	4	The requirement to reconnect supply within 10 business days if the customer makes payment or a payment arrangement is entered into is stated in the non-standard contract terms and	A	1

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			for non-payment of a bill if the customer pays the overdue amount or makes an arrangement for its payment and the customer has paid any applicable reconnection fee.		conditions, and the Gas Disconnections and Reconnections Procedure.		
36	Clause 4.1.1	Reg, 12(5)(b)	A non-standard contract must require the licensee to supply a customer within 10 business days after disconnection for denial of access to a meter, if the customer provides access to the meter and the customer has paid any applicable reconnection fee.	4	The requirement to reconnect supply within 10 business days after disconnection for denial of access to a meter is stated in the non-standard contract terms and conditions, and the Gas Disconnections and Reconnections Procedure.	A	1
37	Clause 4.1.1	Reg, 12(5)(c)	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.	4	The requirement to reconnect supply within 10 business days after disconnection for unlawful consumption of gas is stated in the non-standard contract terms and conditions and the Gas Disconnections and Reconnections Procedure.	A	1
38	Clause 4.1.1	Reg, 12(5)(d)	A non-standard contract must require the licensee to reconnect supply to a customer within 10	4	The requirement to reconnect supply within 10 business days after disconnection for refusal to pay a refundable advance and the advance is	A	1

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			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.		paid, is stated in the non-standard contract terms and conditions and the Gas Disconnections and Reconnections Procedure.		
39	Clause 4.1.1	Reg, 12(5)(e)	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.	4	This requirement re reconnections within 20 business days of a disconnections is documented in non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1
40	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.1.2	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	4	This requirement re disconnection of supply is documented in the non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1

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			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.				
41	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.1.3	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.	4	This requirement re not disconnecting supply is documented in the non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1

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42	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.2.1 & 5.1.2.2	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a customer who denies access to a meter until: the customer has refused access on at least 3 concurrent billing cycles, the customer is given the option to offer alternative access arrangements; the customer is provided written advice on each occasion access was denied; it has used its best endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date.	4	This requirement re not disconnecting supply is documented in the non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1
43	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.3.1 & 5.1.3.2	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	4	Perth Energy has 24 hours 7 days a week emergency telephone service as stated in the Contact numbers on the website and on bills issued as confirmed by review of a sample of bills.  The control is that this requirement is stated in the non-standard contract, Gas Billing	A	1

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			restored and use best endeavours to restore supply when the emergency is over.		Compliance Procedure and the Gas Disconnections and Reconnections Procedure.		
44	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.4.1 & 5.1.4.2	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.	4	This requirement re disconnecting supply is documented in the non-standard contract terms and conditions; the Gas Disconnections and Reconnections Procedure and the Customer Service Charter (small use customers).	A	1
45	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.5.1 & 5.1.5.2	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	4	This requirement re disconnecting supply is documented in the non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1



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			customer 4 days written notice; and will use best endeavours to minimise disruption and restore supply.				
46	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.7.2	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.	4	This requirement re disconnecting supply is documented in the non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1
47	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.8.1(a)	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.	4	This requirement re disconnecting supply is documented in the non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1

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48	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.8.1(b)	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.	4	This requirement re disconnecting supply is documented in the non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1
49	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.8.1(c)	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.	4	This requirement re disconnecting supply is documented in the non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1
50	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.8.1(d)	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.	4	This requirement re disconnecting supply is documented in the non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1
51	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.1.8.1(e) & (f)	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply after 3pm on any weekday; and not on a Friday, weekend or public holiday or on the day before a	4	This requirement re disconnecting supply is documented in the non-standard contract terms and conditions; and the Gas Disconnections and Reconnections Procedure.	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			public holiday unless it is a planned interruption.				
52	Clause 4.1.1	Reg, 12(6) AGA Code Clause 5.2.2.2	A non-standard contract must include provisions that ensure that if the 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.	4	The requirement re re-connecting supply is stated in the non-standard contract and the Gas Disconnections and Reconnections Procedure.	A	1
53	Clause 4.1.1	Reg, 13(1) AGA Code Clause 4.4.6.2	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.	4	The requirement re refundable advances is documented in the non-standard contract terms and conditions and the Gas Disconnections and Reconnections Procedure.	A	1
54	Clause 4.1.1	Reg, 13(3)	A non-standard contract must require the licensee to place refundable advances in separate trust accounts and separately	4	As per Obligation 53.	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			identify the amounts in its accounting records.				
55	Clause 4.1.1	Reg, 13(4)	A non-standard contract must require the licensee to return interest earned on refundable advances accounts to customers.	4	As per Obligation 53.	A	1
56	Clause 4.1.1	Reg, 14(2)	A non-standard contract must require the customer to pay a charge for gas supplied, inform customers 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 describes the circumstances in which a customer qualifies for the residential charge.	4	Customers are given the complying information in the non-standard contract terms and conditions, including the definition of residential supply and charges.  The control is that this requirement is stated in the Gas Billing Compliance Procedure.	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
57	Clause 4.1.1	Reg, 14 AGA Code Clause 4.1.2.1 & 4.1.2.2	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.	4	The non-standard contract terms and conditions state that: "we will notify you of any changes to the applicable tariff as soon as practicable and no later than your next bill". The Manager Business Support confirmed the notice of tariffs charged is provided without charge and upon request.  The control is that this requirement is stated in the Gas Billing Compliance Procedure.	A	1
58	Clause 4.1.1	Reg, 14 AGA Code Clause 4.1.3.1 & 4.1.3.2	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.	4	The non-standard contract terms and conditions state that "we will notify you of any changes to the applicable tariff as soon as practicable and no later than your next bill".	A	1
59	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.2.1	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.	4	The requirement re issuing a bill at least every 3 months is stated in the non-standard contract and the Gas Billing Compliance Procedure.	A	1
60	Clause 4.1.1	Reg, 15(1) Clause AGA Code	A non-standard contract must include provisions that ensure that a licensee prepare a bill in accordance with the terms specified	3	The requirement is stated in the non-standard contract and the Gas Billing Compliance Procedure.	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
		4.2.3.1,4.2.3.2 & 4.2.3.3	in the AGA code, including the inclusion of any refundable advance.				
61	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.2.3.2	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).	4	The requirement is stated in the non-standard contract and the Gas Billing Compliance Procedure.	A	1
62	Clause 4.1.1	Reg, 15(1) & (2) AGA Code Clause 4.2.3.2	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.	4	The bills issued during the audit period did not include any charges for other goods and services. Therefore, any payments have been allocated to charges for the supply of gas.  The requirement is stated in the non-standard contract and the Gas Billing Compliance Procedure.	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
63	Clause 4.1.1	Reg. 15(1) & 47(2) & (4) AGA Code Clause 4.2.3.4 <i>Applicable to May 2020</i>	A licensee must provide available bill data to customers upon request free of charge subject to clause 47 (2) and (4) of the <i>Energy Coordination (Customer Contracts) Regulations 2004</i> .	4	Bill data is provided free of charge as stated in the standard contract and non-standard contract terms and conditions. Customers have requested bill clarification and copies of bills for identification purposes and all have been provided free of charge.  A customer can also download the billing data report if they register at Perth Energy's 'my account' function on the corporate website. The control is that this requirement is stated in the standard contract and non-standard contract and Gas Billing Compliance Procedure.	A	1
63A	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.2.3.2 <i>Applicable from June 2020</i>	<i>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.</i>	4	The requirement re providing historical billing data for the previous two years free of charge is stated in the non-standard contract and the Gas Billing Compliance Procedure.	A	1
64	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.2.4.1	<i>A non-standard contract must include provisions that ensure that a licensee base a customer's bill on</i>	4	The requirement to base bills on a meter reading and to read meters at least once every 12 months is stated in the non-standard	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			a meter reading and meters must be read at least once per year.		contract and Gas Billing Compliance Procedure.		
65	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.2.4.2	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.	4	As per obligation 64.	A	1
66	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.2.4.4	A non-standard contract must include provisions that ensure that a licensee, who 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.	4	Perth Energy base their billing on meter readings received from ATCO. On a daily basis, Perth Energy obtain customer data from the ATCO portal for their small-use gas customers. The data will indicate whether it was an actual read or estimate (where the actual read was not available). Perth Energy rely on ATCO to perform the reads and calculate the estimations.  Where an estimated bill is provided and the meter is subsequently able to be read, the estimated bill is adjusted to the actual meter reading.	A	1



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
					The requirement is stated in the non-standard contract and Gas Billing Compliance Procedure.		
67	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.2.4.5	A non-standard contract must include provisions that ensure that a licensee must read a customer's meter upon request and may impose a fee for doing so.	4	The customer may request a meter reading and this is provided free of charge if the meter is found to be faulty, as stated in the non-standard contract terms and conditions. Some customers request more frequent meter reading or special meter readings where a fee is applied.  The requirement is stated in the non-standard contract and Gas Billing Compliance Procedure.	A	1
68	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.3.2.1	A non-standard contract must include provisions that ensure that a licensee offer payment in person and payment by mail.	4	Payment in person or by mail is offered on all bills. Confirmed by review of a sample of bills.  The requirement is stated in the non-standard contract and Gas Billing Compliance Procedure.	A	1
69	Clause 4.1.1	Reg, 15(1) AGA Code Clause 4.3.2.2	A non-standard contract must include provisions that ensure that a licensee offer customers who are absent for a long period, payment in	4	Payment in advance or redirection is offered. The information is stated in the non-standard contract terms and conditions.  The requirement is stated in the Gas Billing Compliance Procedure.	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			advance facilities and the option of redirecting the bill.				
70	Clause 4.1.1	Reg, 16(3)	<p>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:</p> <p>a) the licensee has a right to disconnect supply under the contract, a written law or a relevant code; and</p> <p>b) the licensee has disconnected supply at all supply addresses of the customer covered by the contract.</p>	4	<p>The Manager Business Support confirmed that no contracts have been terminated other than for non-payment reasons and there is a right to disconnect for this purpose.</p> <p>Perth Energy has a dedicated Credit Control team who are responsible for disconnections/terminations with set policies and procedures to facilitate them in this role.</p> <p>The requirement is stated in the non-standard contract and New Gentrack Account and Electricity Customer Transfer instructions.</p>	A	1
71	Clause 4.1.1	Reg. 19	<p>A non-standard contract must make the following information available to the customer if the customer requests it:</p> <p>(a) a copy of their customer service charter ( Note: Format and contents is not defined in the Regs.);</p> <p>(b) copies of regulations or any relevant code;</p>	4	<p>The required information is provided to all small use customers in the introductory pack sighted during the audit (includes the non-standard contract).</p> <p>The control is that this information is referred to in the non-standard contract for small use gas customers that is provided to customers as part of the introductory pack. A separate</p>	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			(c) information about fees and charges payable under the contract; (d) with information on energy efficiency; (e) billing data; and (f) with information on Government Assistance Programs and Financial Counselling Services if requested by the customer.		attachment to the starter pack includes the detailed information. The required information is also available on the website as confirmed during the audit.  The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.		
72	Clause 4.1.1	Reg. 20(2) Clause 4.3.5.1 AGA Code	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.	4	The non-standard contract terms and conditions include the relevant information. There were two instances of instalment plans being offered and accepted in the audit period.  The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.	A	1
72A	Clause 4.1.1	Reg. 20(3) <i>Applicable from June 2020</i>	A non-standard contract must set out the procedures to be followed in relation to debt collection.	4	The non-standard contract terms and conditions include the debt collection procedures.	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
					The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.		
72B	Clause 4.1.1	Reg. 22 <i>Applicable from June 2020</i>	A non-standard contract must specify the steps to be taken to ensure that customer information is dealt with in a confidential manner.	4	The non-standard contract terms and conditions includes the specific procedures to keep client information confidential and in accordance with the Perth Energy Privacy Policy.  The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.	A	1
73	Clause 4.1.1	Reg. 40(3)	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.	4	The non-standard contract terms and conditions includes the requirements re unsolicited contracts.  The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.	A	1
74	Clause 4.1.1	Reg. 20(3) & 48 <i>Applicable to May 2020</i>	A licensee must not commence legal action in relation to a customer debt if the customer has entered into arrangements to pay and is maintaining this arrangement.	4	The Senior Manager WA EMR confirmed there have been no legal actions in the audit period.  The standard contract and non-standard contract terms and conditions, and the Residential Customer Financial Hardship Policy include the relevant information.	NP	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
74A	Clause 4.1.1	Reg. 48 <i>Applicable from June 2020</i>	A licensee must not commence legal proceedings for the recovery of a customer debt if the customer has entered into a payment and is complying with the terms of that arrangement.	4	<p>The Senior Manager WA EMR confirmed there have been no legal actions in the audit period.</p> <p>The non-standard contract terms and conditions includes the procedure re recovery of debts when payment arrangements have been entered into and are being complied with.</p> <p>The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.</p>	A	NR
75	Clause 4.1.1	Reg. 22 & 49(2) <i>Applicable to May 2020</i>	A licensee must not commence legal proceedings for the recovery of a customer debt if the customer has entered into a payment and is complying with the terms of that arrangement.	4	<p>The Senior Manager WA EMR confirmed there have been no legal actions in the audit period.</p> <p>Reg. 22 - The non-standard contract states that default information may be provided to a credit reporting agency if a bill has not been paid or if a complaint or a bill review is in progress.</p> <p>Reg. 49(2) - The Manager Business Support confirmed that no credit reporting agency has been used in the audit period.</p> <p>The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.</p>	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
75A	Clause 4.1.1	Reg. 49(2) <i>Applicable from June 2020</i>	A licensee may only provide a credit reporting agency with default information if it relates to a bill issued by the licensee.	4	The Manager Business Support confirmed there have been no default reports to credit agencies in the audit period.	NP	NR
76	Clause 4.1.1	Reg. 49(3)	A licensee must notify a credit reporting agency immediately if a customer has cleared their debt.	4	The Manager Business Support confirmed that no customers were reported to a credit reporting agency in the audit period.	NP	NR
77	Clause 4.1.1	Reg. 49(4)	If a customer remedies a default and demonstrates extenuating circumstances, a licensee must request the credit reporting agency to remove the default record.	4	The Manager Business Support confirmed that no customers were reported to a credit reporting agency.	NP	NR
78	Clause 4.1.1	Reg. 49(5)	A licensee must not refer a default to a credit reporting agency that is the subject of a complaint or matter of review.	4	The Manager Business Support confirmed that no customers were reported to a credit reporting agency.	NP	NR
79	Clause 4.1.1	Reg. 50	A licensee must notify a credit reporting agency immediately if a customer has cleared their debt.	3	The Manager Business Support confirmed that there were no notifications required to credit reporting agencies in the audit period.  The control is that this information is stated in the Gas Disconnections and Reconnections	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
					Procedure and the Residential Customer Financial Hardship Policy.		
80	Clause 4.1.1	Reg. 44	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.	4	The audit sighted the non-standard contract for small use customers and confirmed that it included the statement that "if this is a fixed term contract, we will inform you in writing, not less than one month, and no more than 2 months, before the expiry of the contract, that the contract is due to expire..." and options for continued supply.  The control is that a customer list with commencement and expiry dates is maintained and used for follow-up prior to expiry.	A	1
81	Clause 4.1.1	Reg. 45(1) <i>Applicable to May 2020</i>	Upon request, a licensee must provide a customer free of charge with a copy of its customer service charter within 2 business days of the request.	4	A customer service charter is no longer required, so this obligation is not rated.	NP	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
82	Clause 5.1	Reg. 45(2) <i>Applicable to May 2020</i>	A licensee must from time to time provide the customer with advice with their bill that a customer service charter is available free of charge.	4	A customer service charter is no longer required, so this obligation is not rated.	NP	NR
83	Clause 4.1.1	Reg. 46(1)	Upon request, a licensee must provide a customer with a copy of the <i>Energy Coordination (Customer Contract) Regulations 2004</i> or a relevant code.	4	The Manager Business Support confirmed there have been no requests in the audit period for a copy of the Regulations or any Code.	NP	NR
84	Clause 4.1.1	Reg. 46(4)	A licensee must ensure that a copy of the <i>Energy Coordination (Customer Contract) Regulations 2004</i> or a relevant code is available for inspection at its offices at no charge.	4	The Manager Business Support confirmed a copy of the Regulations and relevant Codes are available at Perth office on request and free of charge. There have been no requests in the audit period.	NP	1
84A	Clause 4.1.1	Regs. 47(2) and (4) <i>Applicable from June 2020</i>	<i>A licensee must provide available bill data to customers upon request free of charge subject to clause 47(2) and (4) of the Energy Coordination (Customer Contracts) Regulations 2004.</i>	4	The Manager Billing confirmed that bill data is provided to customers upon request and free of charge.  The standard contract and non-standard contract terms and conditions include providing bill data upon request and free of charge.	A	1



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
					The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.		
85	Clause 5.1	Reg.28 AGA Code Clause 3.1.1.(a) <i>Applicable to May 2020</i>	A standard form contract must include a provision that the retailer or distributor must provide, install and maintain equipment for the supply of gas up to the point of supply.	4	The audit confirmed the standard form contract includes the required information. The contract includes a statement that "We or the Network Operator will provide, install and maintain Gas Supply Equipment, including the Meter".  The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.	A	1
86	Clause 5.1	Reg.28 Clause 3.1.1.(b) AGA Code <i>Applicable to May 2020</i>	A standard form contract must include a provision that the retailer or distributor must provide, install and maintain metering and necessary equipment at the supply address.	4	The audit confirmed the standard form contract includes the required information.  The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.	A	1
90	Clause 5.1	Reg. 33(3) AGA Code Clause 3.5.2.2	A licensee must ensure that any representatives seeking access to the supply address on its behalf wear, carry and show official identification.	4	The Senior Manager WA EMR confirmed that work uniforms of service staff include their names and they carry Perth Energy identification cards. Sighted examples.	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
		<i>Applicable to May 2020</i>			The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.		
91	Clause 4.1.1	Reg 42	A non-standard contract must require the licensee to notify a customer of any amendment to a non-standard contract.	4	<p>The Manager Business Support confirmed that all customers are on the non-standard contract and there have been no amendments to a non-standard contract that required notification to the customer. The non-standard contract states that the contract may automatically renew and would automatically incorporate any revised terms and conditions. It also states that any variations to the contract will be published which effectively notifies the customer of the amendment.</p> <p>The control is the Electricity and Gas Marketing Compliance Procedure for small use customers.</p>	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
<b>ENERGY COORDINATION ACT 1994 (LICENCE CONDITIONS)</b>							
96	Clause 5.1.2	Section 11M	A licensee must comply and require its expert to comply with the ERA's standard guidelines dealing with the performance audit.	4	The previous performance audit report (February 2020) was accepted by the ERA. This audit has complied.  The control is that the obligation for a performance audit to be completed is included in the Compliance and Non-Compliance Reporting Procedure.	A	1
97	Clause 5.1.3	Section 11M	A licensee's independent auditor must be approved by the ERA prior to the audit.	4	The previous audit report (February 2020) was approved by the ERA and therefore the auditor was approved prior to the audit.  The control is that the obligation for a performance audit to be completed is included in the Compliance and Non-Compliance Reporting Procedure.	A	1
98	Clause 4.6.4	Section 11M	A licensee may be subject to individual performance standards.	4	There are no individual performance standards in the licence.	NP	NR
99	Clause 3.7.1	Section 11M	Unless otherwise specified, all notices must be in writing and will be regarded as having been sent and received in accordance with defined parameters.	4	This obligation was confirmed by interview of Manager Business Support and review of correspondence with ERA that all material communication is in writing.	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
					The Compliance and Non-Compliance Procedure requires notifications to the ERA to be in writing.		
100	Clause 4.3.1	Section 11M	A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board or equivalent International Accounting Standards.	4	The Perth Energy Group was acquired by AGL Energy Limited on 2 September 2019. The audit reviewed the AGL Energy Limited Financial Statements for the year ended 30 June 2021 and 30 June 2022 and confirmed that the Financial Statements comply with accounting standards and had Unqualified Audit Opinions.	NP	1
101	Clause 4.4.1(a)	Section 11M	A licensee must report to the ERA if the licensee is under external administration or experiences a significant change in its corporate, financial or technical circumstances that may affect the licensee's ability to meet its obligations under this licence within 10 business days of the change occurring.	4	From review of the audited Financial Reports for 2020/21 and 2021/22, the audit confirmed there were no external administration or going concern issues.	NP	1
102	Clause 4.5.1	Section 11M	A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the <i>Energy Coordination Act 1994</i> in the time,	3	The audit sighted the annual Compliance and Performance reports provided to the ERA for 2019/20, 2020/21 and 2021/22 and confirmed they were provided in the form required and by the due dates except for the Performance	B	2

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			manner and form specified by the ERA.		<p>Report 2021/22 that was submitted on 18 October 2022 after the due date of 30 September 2022.</p> <p>This is a minor non-compliance and did not affect any customers.</p> <p>The control is that the obligation is included in the Compliance and Non-Compliance Reporting Procedure. The previous compliance calendar system (WHS) is no longer in use due to the transition to AGL.</p> <p><b><u>Recommendation 1/2022</u></b>  <i>As planned, a new Compliance Calendar system should be implemented listing the licence compliance obligations, responsibilities, due dates and completion.</i></p>		
103	Clause 3.8.1	Section 11M	A licensee must publish any information it is directed by the ERA to publish, within the timeframes specified.	4	<p>The ERA has required the annual Performance Report to be published on the Perth Energy website. The audit confirmed that the 2020, 2021 and 2022 reports have been published on the website.</p> <p>The control is that this requirement is stated in the Compliance and Non-Compliance Reporting Procedure.</p>	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
106	Clause 6.4.2	Section 11M	A licensee must, if directed by the ERA, review the standard form contract and submit to the ERA the results of that review within the time specified by the ERA.	4	The Senior Manager WA EMR confirmed there was no direction from the ERA to review the standard form contract approved in 2019 when the current licence was renewed.	NP	NR
107	Clause 6.4.3	Section 11M	A licensee must comply with any direction given by the ERA in relation to the scope, process and methodology of the standard form contract review.	4	Perth Energy complied with any directions from the ERA in respect of the new standard contract and this was approved by the ERA on 26 November 2019. There were no further direction from the ERA in this audit period.	NP	NR
108	Clause 6.5.1	Section 11M	A licensee must only amend the standard form contract in accordance with the <i>Energy Coordination Act 1994</i> and Regulations.	4	Perth Energy applied to the ERA on 7 October 2019 to renew its licence GTL12 and approve its amended standard form contract. This was approved by the ERA on 26 November 2019.  There were no further amendments in this audit period.	NP	NR
109	Clauses 6.8.1 and 6.8.2	Section 11M	A licensee must maintain supply to a customer if it supplies, or within the last 12 months supplied, gas to that customer's premises unless another supplier starts supplying the customer.	4	The Manager Business Support confirmed supply was always maintained to customers. Confirmed by review of a sample of ongoing bills.	NP	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
110	Schedule 1 Clause 2.5	Section 11M	A licensee must provide the ERA within 3 business days of a request by the ERA with reasons for refusing to commence supply to a customer if requested by the ERA.	4	The Manager Business Support confirmed there have been no requests from the ERA regarding refusal to supply gas to any customers. There have been no complaints over the audit period.	NP	NR
111	Schedule 1 Clause 2.7	Section 11M	A licensee must comply with a direction from the ERA to supply a customer, subject to specified conditions.	4	The Manager Business Support confirmed there have been no directions from the ERA to supply a customer.	NP	NR
112	Schedule 1 Clauses 3.1 & 3.2	Section 11M	A licensee must provide reasonable information relating to its activities under the licence as requested by the holder of a distribution licence to enable for the safe and efficient operation of the relevant distribution system, provided such disclosure does not prejudice the commercial interests of the licensee.	4	<p>Through our discussions with the Senior Manager WA EMR, it was confirmed that ATCO Gas are the holders of the distribution licence.</p> <p>It was noted as per the Senior Manager WA EMR that ATCO have not made any information requests of Perth Energy during the audit period. Perth Energy maintain communication with the network distributor to ensure they have an efficient working relationship and should ATCO request information relating to Perth Energy's activities, the information would be provided, so long as such disclosure does not prejudice their commercial interests.</p>	NP	NR

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113	Schedule 1 Clause 4.1	Section 11M	A licensee must notify the Minister at least one month before a change to any price, price structure, fee or interest rate under the standard form contract is to come into effect.	4	<p>Through our discussions with the Manager Business Support, it was noted that Perth Energy has all customers on non-standard contracts. Therefore, this obligation had no activity in the audit period.</p> <p>The Gas General Obligations Compliance Procedure includes this obligation. This was also included in the Training programme.</p>	A	NR
<b>GAS MARKETING CODE OF CONDUCT</b>							
114	Clause 19.1.	Energy Coordination Act Section 11ZPP <i>Applicable to May 2020</i>	A licensee must comply with the <i>Gas Marketing Code of Conduct</i> .	4	<p>Through discussions with the Senior Manager WA EMR and Manager Business Support and review of relevant documentation, the audit concluded that Perth Energy are aware of the requirement to comply with the Gas Marketing Code of Conduct and endeavour to ensure that all of their employees comply with the Gas Marketing Code of Conduct. This audit also confirmed compliance with obligations 115 to 133 (or not rated as no activity). The audit confirmed there were no gas complaints during the audit period.</p> <p>Perth Energy do not have gas marketing agents. However, they require all of their employees to complete induction training on</p>	A	1



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					<p>the Gas Marketing Code of Conduct which includes Part 2 of the Code of Conduct.</p> <p>Perth Energy has a copy of both the Gas Marketing Code and the Compendium available on their corporate website and it was noted as per the Business Sales team that upon customer request, Perth Energy would direct the customer as to where they can obtain a copy of these documents and provide them with a copy of these documents via the customers preferred form of communication, if required.</p> <p>The control is the obligations are documented in the Electricity and Gas Marketing Compliance Procedure and training of relevant staff is completed.</p>		
115	Clause 19.2	Energy Coordination Act sections 11ZPP and 11M <i>Applicable to May 2020</i>	A licensee must ensure all agents and employees comply with the Gas Marketing Code of Conduct.	4	As per obligation 114.	A	1

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116	Clause 6.2.1	Energy Coordination Act section 11ZPP Code of Conduct clause 2.1	A retailer must ensure that its gas marketing agents comply with Part 2 of the Code of Conduct.	4	The Senior Manager WA EMR confirmed they do not engage any gas marketing agents.	NP	NR
117	Clause 6.2.1	Energy Coordination Act section 11ZPP Code of Conduct clause 2.2(1)	A retailer or gas marketing agent must ensure that standard form contracts that are not unsolicited consumer agreements are entered into in the manner and satisfying the conditions specified.	4	<p>Through discussions with the Manager Business Support and review of relevant documentation, it was noted that Perth Energy would ensure that they record the date that the standard form contract was entered into.</p> <p>Perth Energy also obtain verifiable consent from their customers that a contract has been entered into before the contract can progress, and a record of the customers verifiable consent is saved to their customer file.</p> <p>Perth Energy provide a copy of either the standard form contract or the non-standard for contract and the relevant terms and conditions to a customer, at no charge at the time the contract is entered into. In the event that the standard form contract was entered into over the telephone, a copy of the contract will be</p>	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
					<p>provided as soon as possible, but not more than 5 business days after contract was entered into. Therefore, complying with the requirements of the obligation. The audit confirmed that during the audit period, Perth Energy entered into only non-standard contracts with their small use gas customers.</p> <p>The control is that the required documentation is included in the Electricity and Gas Marketing Compliance Procedure.</p>		
118	Clause 6.2.1	Energy Coordination Act section 11ZPP  Code of Conduct clause 2.2(2) & 2.2(3)	<p>If a customer enters into a non-standard contract that is not an unsolicited consumer agreement, the retailer or gas marketing agent must give the customer the information specified in clause 2.2(2) before or at the time of giving the customer's first bill, unless the retailer or gas marketing agent has provided the information to the customer in the preceding 12 months or informed the customer how the information may be obtained (unless the customer has</p>	4	<p>From discussion with the Manager Business Support and review of documentation, the audit confirmed that the required information is given to the residential or small use customer as part of the non-standard contract in the introductory pack. There were no customers on a standard form contract during the audit period.</p> <p>The control is that the required documentation is included in the Electricity and Gas Marketing Compliance Procedure.</p>	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			requested to receive the information).				
119	Clause 6.2.1 Yes, amended to 1.	Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(1)(a)	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.	4	<p>Through discussions with the Manager Business Support and review of relevant documentation, it was noted that Perth Energy ensure that they record the date that the non-standard form contract was entered into.</p> <p>Perth Energy also obtain verifiable consent from their customers that a contract has been entered into before the contract can progress, and a record of the customers verifiable consent is saved to their customer file.</p> <p>Perth Energy provide a copy of the non-standard contract and the relevant terms and conditions to a customer, at no charge, at the time the contract is entered into. In the event that the non-standard form contract was entered into over the telephone, a copy of the contract will be provided as soon as possible, but not more than 5 business days after contract was entered into. Therefore, complying with the requirements of the obligation.</p>	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
					<p>The audit confirmed that during the audit period, Perth Energy entered into only non-standard contracts with their small use gas customers.</p> <p>The control is that the required documentation is included in the Electricity and Gas Marketing Compliance Procedure.</p>		
119A	Clause 6.2.1	Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(1)(b) <i>Applicable from June 2020</i>	<i>When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, A retailer or gas marketing agent must give, or make available to the customer at no charge, a copy of the non-standard contract at the times specified in clause 2.3(1)(b)(i) and (ii).</i>	4	<p>Perth Energy provide a copy of the non-standard contract and the relevant terms and conditions to a customer, at no charge, at the time the contract is entered into. In the event that the non-standard form contract was entered into over the telephone, a copy of the contract will be provided as soon as possible, but not more than 5 business days after contract was entered into. Therefore, complying with the requirements of the obligation.</p> <p>The control is that the required documentation is included in the Electricity and Gas Marketing Compliance Procedure.</p>	A	1
120	Clause 19	Energy Coordination	A retailer or gas marketing agent must ensure that the information specified is provided to the	4	From discussion with the Manager Business Support and review of documentation, the audit confirmed that the required information is	A	1

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		Act section 11ZPP Code of Conduct clause 2.3(2) <i>Applicable to May 2020</i>	customer before entering into a non-standard contract.		given to the customer as part of the introductory pack prior to entering into the contract.  The control is that the required documentation is included in the Electricity and Gas Marketing Compliance Procedure, as well as the non-standard contract terms and conditions.		
120A	Clause 6.2.1	Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(2) <i>Applicable from June 2020</i>	A retailer or gas marketing agent must ensure that the information specified is provided to the customer before entering into a non-standard contract.	4	As per obligation 120.	A	1
120B	Clause 6.2.1	Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(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) to (h) before or at the time of giving the customer's first bill.	4	As per obligation 120.	A	1

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		<i>Applicable from June 2020</i>					
121	Clause 19	Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(3) & 2.3(4) <i>Applicable to May 2020</i>	A retailer or gas marketing agent must obtain a customer's verifiable consent that the information specified in clause 2.3(2) has been given, unless the retailer or gas marketing agent provided the information to the customer in the preceding 12 months or informed the customer how the information may be obtained (unless the customer requested to receive the information).	4	From discussion with the Manager Business Support and review of documentation, the audit confirmed that the customers' consent was obtained to confirm the required information has been given in the introductory pack. The customer consent is checked prior to processing the contract.  The control is that the required documentation is included in the Electricity and Gas Marketing Compliance Procedure, as well as the non-standard contract.	A	1
121A	Clause 6.2.1	Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(4) <i>Applicable from June 2020</i>	<i>A retailer or gas marketing agent must obtain a customer's verifiable confirmation that the information specified in clause 2.3(2) has been given.</i>	4	As per obligation 121.	A	1

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122	Clause 6.2.1	Energy Coordination Act section 11ZPP Code of Conduct clause 2.4(1)	A retailer or gas marketing agent must ensure that the inclusion of concessions is made clear to residential customers and any prices that exclude concessions are disclosed.	4	There were 3 residential customers in the audit period. There are no concessions currently available, but this information is included in the contract to cover any future concessions that become available.	A	1
123	Clause 6.2.1	Energy Coordination Act section 11ZPP Code of Conduct clause 2.4(2)	A retailer or gas marketing agent must ensure that a customer is able to contact the retailer or gas marketing agent on the retailer's or gas marketing agent's telephone number during the normal business hours of the retailer or gas marketing agent for the purposes of enquiries, verifications and complaints.	4	The contact details of Perth Energy are published on the website and in the introductory pack. The audit confirmed that customers were able to contact Perth Energy during normal business hours of 9am to 5pm weekdays. There is also a 24-hour emergency number that was available during the audit period.  The contents of the pack are specified in the Electricity and Gas Marketing Compliance Procedure.	A	1
124	Clause 6.2.1	Energy Coordination Act section 11ZPP	A retailer or gas marketing agent who contacts a customer for the purposes of marketing must, on request, provide the customer with	4	The Manager Business Support confirmed that the specified contact numbers would be provided upon request from a customer. There were no requests from customers for the	A	NR



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		Code of Conduct clause 2.5(1)	the complaints telephone number, the Energy Ombudsman's telephone number and, for contact by a gas marketing agent, the gas marketing agent's marketing identification number.		complaints telephone number and no complaints were received in the audit period.  This requirement is also stated in the Electricity and Gas Marketing Compliance Procedure.		
125	Clause 6.2.1	Energy Coordination Act section 11ZPP  Code of Conduct clause 2.5(2)	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"> <li>• wear a clearly visible and legible identity card showing the information specified; and</li> <li>• as soon as practicable provide the customer, in writing, the information specified.</li> </ul>	4	The Manager Compliance and Risk confirmed there has been no customer face to face marketing at the Perth Office but there have been some visits to premises for the purposes of marketing in the audit period. If there was any contact at the Perth Office, the employee would have an identity card. The audit confirmed that each sales representative has photo ID and a Gas Marketing ID number which they carry with them at all times including visits to premises.  The requirements for identification and the information to be provided in writing are stated in the Electricity and Gas Marketing Compliance Procedure and are included in the training programme.	A	1

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126	Clause 6.2.1	Energy Coordination Act section 11ZPP  Code of Conduct clause 2.6	A retailer or gas marketing agent who visits a person's premises for the purposes of marketing, must comply with any clearly visible signs at the premises indicating that canvassing is not permitted or no advertising material is to be left at the premises.	4	<p>Through our discussions with the Senior Manager WA EMR, it was noted that the requirement for employees who visit premises for the purpose of marketing are covered in the Electricity and Gas Marketing Compliance Procedure training. The obligations for employees to comply with any clearly visible signs that indicate that canvassing is not permitted, and that no advertising material is to be left at the premises, are included and advised to Perth Energy employees upon doing this training.</p> <p>The Senior Manager WA EMR confirmed that employees complied with any signs at a persons' premises. There were no complaints received in the audit period.</p> <p>The control is the Electricity and Gas Marketing Compliance Procedure.</p>	A	1
127	Clause 6.2.1	Energy Coordination Act section 11ZPP  Code of Conduct	A person who carries out any marketing activity in the name of or for the benefit of a retailer or a gas marketing agent is to be taken to have been employed or authorised by the retailer or gas marketing	4	<p>The Licensee does not engage marketing agents. Any employees conducting marketing would be aware of their obligations.</p> <p>The control is the Electricity and Gas Marketing Compliance Procedure.</p>	A	NR

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		clause 2.8 <i>Applicable to May 2020</i>	agent to carry out that activity unless the contrary is proved.				
128	Clause 6.2.1	Energy Coordination Act section 11ZPP  Code of Conduct clause 2.9	A gas marketing agent must: <ul style="list-style-type: none"> <li>keep a record of each complaint made by a customer or person contacted for purposes of marketing, about the marketing carried out by or on behalf of the gas marketing agent; and</li> <li>on request by the Energy Ombudsman in relation to a particular complaint, give to the Energy Ombudsman all information that the gas marketing agent has relating to the complaint within 28 days of receiving the request.</li> </ul>	4	The Senior Manager WA EMR confirmed they have not used any gas marketing agents in the audit period.	NP	NR
129	Clause 6.2.1	Energy Coordination Act section 11ZPP	Any record that a gas marketing agent is required to keep by the Code of Conduct, must be kept for at least 2 years after the last time the person to whom the information	4	The Senior Manager WA EMR confirmed they have not used any gas marketing agents in the audit period.	NP	NR

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		Code of Conduct clause 2.10	relates was contacted by or on behalf of the gas marketing agent.				
<b>COMPENDIUM OF GAS CUSTOMER LICENCE OBLIGATIONS</b>							
			<b>CONNECTION</b>				
134	Clause 2.1.1 and 6.3.1 Compendium clause 3.1(1)	Energy Coordination Act Section 11M	If a retailer agrees to sell gas to a customer or arrange for the connection of the customer's supply address, the retailer must forward the customer's request for the connection to the relevant distributor.	4	The Manager Business Support confirmed that all connection requests are submitted to ATCO at the conclusion of the 10 day cooling off period. Perth Energy submits the request to ATCO on the 11 <sup>th</sup> day for transfer (day after the execution request) with a scheduled churn date at least 5 days in advance.  The control is that this obligation is stated in the New Gentrack Account and Electricity Customer Transfer procedure.	A	1
135	Clause 2.1.1 and 6.3.1 Comp. 3.1(2)	Energy Coordination Act Section 11M	Unless the customer agrees otherwise, a retailer must forward the customer's request for the connection to the relevant distributor that same day, if the request is received before 3pm on a business day; or the next business day, if the request is received	4	The Manager Business Support confirmed that all connection service requests are submitted manually through an Excel-based tool that communicates directly to ATCO. Use of this tool is restricted to the Credit Control team who are trained to schedule a service order for connection in accordance with the Gas Disconnection and Reconnections Procedure.	A	1

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			after 3pm or on a weekend or public holiday.		All Perth Energy customers are currently on non-standard form contracts and commencement dates for the supply of gas are negotiated ahead of time. The control is that this obligation is stated in the New Gentrack Account and Electricity Customer Transfer procedure and the Gas Disconnection and Reconnections Procedure.		
			<b>BILLING</b>				
136	Clause 2.1.1 and 6.3.1 Comp. 4.1(a)	Energy Coordination Act Section 11M	A retailer must issue a bill no more than once a month unless the conditions specified in 4.1(a)(i)-(iii) apply.	4	The Manager, Billing confirmed that bills are issued at least once every three months and in accordance with the billing period specified in the Gas Plan Details or if not specified, the billing period set, which is no more than once every month and no less than once every three months. Confirmed by review of a sample of 20 bills in the audit period.  The procedure is documented in the Gas Billing Compliance Procedure.	A	1
137	Clause 2.1.1 and 6.3.1 Comp. 4.1(b)	Energy Coordination Act Section 11M	A retailer must issue a bill at least every 105 days unless the conditions specified are met.	4	As per obligation 136, the procedure is documented in the Gas Billing Compliance Procedure. Confirmed by review of a sample of 20 bills in the audit period.	A	1

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138	Clause 2.1.1 and 6.3.1 Comp. 4.2(1)	Energy Coordination Act Section 11M	Prior to placing the customer on a shortened billing cycle, a retailer is considered to have given a customer notice if the retailer has advised the customer of the information specified in clauses 4.2(1)(a)-(d).	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR
139	Clause 2.1.1 and 6.3.1 Comp. 4.2(2)	Energy Coordination Act Section 11M	Notwithstanding clause 4.1(a)(ii), a retailer must not place a residential customer on a shortened billing cycle without the customer's verifiable consent in circumstances specified in clauses 4.2(2)(a)-(b).	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR
140	Clause 2.1.1 and 6.3.1 Comp. 4.2(3)	Energy Coordination Act Section 11M	A retailer must give the customer written notice of a decision to shorten the customer's billing cycle within 10 business days of making the decision.	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR
141	Clause 2.1.1 and 6.3.1 Comp. 4.2(4)	Energy Coordination Act Section 11M	A retailer must ensure that a shortened billing cycle is for a period of at least 10 business days.	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR
142	Clause 2.1.1 and 6.3.1 Comp. 4.2(5)	Energy Coordination Act Section 11M	Upon request, a retailer must return a customer who is subject to a shortened billing cycle and has paid 3 consecutive bills by the due date,	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			to the billing cycle that previously applied to the customer.				
143	Clause 2.1.1 and 6.3.1 Comp. 4.2(6)	Energy Coordination Act Section 11M	At least once every 3 months, a retailer must inform a customer who is subject to a shortened billing cycle of the conditions upon which a customer can be returned to the customer's previous billing cycle.	4	The Manager Billing confirmed that no customers were placed on a shortened billing cycle.	NP	NR
144	Clause 2.1.1 and 6.3.1 Comp. 4.3(1)	Energy Coordination Act Section 11M	In respect of any 12 month period, on receipt of a request by a customer, a retailer may provide the customer with estimated bills under a bill smoothing arrangement.	4	The Manager Billing confirmed there were no bill smoothing arrangements.	NP	NR
145	Clause 2.1.1 and 6.3.1 Comp. 4.3(2)	Energy Coordination Act Section 11M	If a retailer provides a customer with a bill under a bill-smoothing arrangement pursuant to clause 4.3(1), the retailer must ensure that the conditions specified in clauses 4.3(2)(a)-(e) are met.	4	The Manager Billing confirmed there were no bill smoothing arrangements.	NP	NR
146	Clause 2.1.1 and 6.3.1 Comp. 4.4	Energy Coordination Act Section 11M	A retailer must issue a bill to a customer at the address nominated by the customer, which may be an email address.	4	The billing address requirement is satisfied. The audit confirmed by review of a sample of 20 bills that bills are sent to the supply address, PO box where nominated or email address.	A	1

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					The procedure is documented in the Gas Billing Compliance Procedure.		
147	Clause 2.1.1 and 6.3.1 Comp. 4.5(1)	Energy Coordination Act Section 11M	Unless the customer agrees otherwise, a retailer must include the minimum prescribed information in clauses 4.5(1)(a)-(cc) on the customer's bill.	4	Review of a sample of 20 bills confirmed the minimum information has been provided. Perth Energy does not offer any concessions and therefore there is no statement regarding concessions available on the customer's bill. The prescribed information is documented in the Gas Billing Compliance Procedure and Small Use Customer Information Pack.	A	1
148	Clause 2.1 and Schedule 2 Comp. 4.5(2)	Energy Coordination Act Section 11M <i>Applicable to May 2020</i>	Notwithstanding clause 4.5(1)(bb), a retailer is not obliged to include a graph or bar chart on the bill, if the bill meets the criteria specified in clauses 4.5(2)(a)-(c).	4	Review of a sample of 20 bills confirmed a bar chart and graph of usage is included on the bills.	NP	1
149	Clause 2.1.1 and 6.3.1 Comp. 4.5(3)	Energy Coordination Act Section 11M	If a retailer identifies and wishes to bill a customer for an historical debt, the retailer must advise the customer of the amount of the historical debt and its basis, before, with or on the customer's next bill.	4	Review of a sample of 20 bills confirmed any arrears for debts are shown separately on the bills including the amount and the basis for the charge. This is also stated in the Gas Billing Compliance Procedure.	A	1



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
150	Clause 2.1.1 and 6.3.1 Comp. 4.6	Energy Coordination Act Section 11M	A retailer must base a customer's bill on the distributor's or metering agent's reading of the meter at the customer's supply address, or the customer's reading of the meter provided the retailer and the customer agreed that the customer will read the meter.	4	Review of a sample of 20 bills over the audit period confirmed that all bills were based on meter readings. The Licensee confirmed that no bills were based on estimates in the audit period. The Manager Billing confirmed there were no customers who completed their own meter readings. This is also stated in the Gas Billing Compliance Procedure.	A	1
152	Clause 2.1.1 and 6.3.1 Comp. 4.7(1)	Energy Coordination Act Section 11M	A retailer must use its best endeavours to ensure that metering reading data is obtained as frequently as is required to prepare its bills.	4	Review of a sample of 20 bills over the audit period confirmed that metering data is obtained as frequently as required to prepare its bills. This is stated in the Gas Billing Compliance Procedure.	A	1
153	Clause 2.1.1 and 6.3.1 Comp. 4.7(2)	Energy Coordination Act Section 11M	<a href="#">Subject to clause 4.7(3)</a> , retailer must ensure that at least once every 12 months it obtains metering data in accordance with clause 4.6.	4	Review of a sample of 20 bills over the audit period confirmed that metering data is obtained at least every 12 months. Sample testing confirmed scheduled reading cycles are predominantly quarterly or monthly. This is stated in the Gas Billing Compliance Procedure.	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
154	Clause 2.1.1 and 6.3.1 Comp. 4.8(1)	Energy Coordination Act Section 11M	A retailer must give the customer an estimated bill in the manner specified, if the retailer is unable to reasonably base a bill on a reading of the meter.	4	The Manager Billing confirmed there were no bills issued based on estimates in the audit period. The procedure is documented in the Gas Billing Compliance Procedure.	A	NR
155	Clause 2.1.1 and 6.3.1 Comp. 4.8(2)	Energy Coordination Act Section 11M	Where the customer's bill is estimated, a retailer must clearly specify on the customer's bill the information prescribed in clauses 4.8(2)(a)-(c).	4	As per obligation 154.	A	NR
156	Clause 2.1.1 and 6.3.1 Comp. 4.8(3)	Energy Coordination Act Section 11M	Upon request, a retailer must inform a customer of the basis and the reason for the estimation.	4	As per obligation 154.	A	NR
157	Clause 2.1.1 and 6.3.1 Comp. 4.9	Energy Coordination Act Section 11M	If a retailer gives a customer an estimated bill, and the meter is subsequently read, the retailer must include an adjustment on the next bill to take account of the actual meter reading.	4	As per obligation 154.	A	NR
158	Clause 2.1.1 and 6.3.1 Comp. 4.10	Energy Coordination Act Section 11M	If a retailer has based a bill upon an estimation because the customer failed to provide access to the meter, and the customer subsequently requests the retailer to	4	As per obligation 154.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			provide a bill based on a reading of the meter and provides access to the meter and pays the retailer's reasonable charge for reading the meter (if any), the retailer must do so.				
159	Clause 2.1.1 and 6.3.1 Comp. 4.11(1)	Energy Coordination Act Section 11M	If a customer requests the meter to be tested and pays a retailer's reasonable charge (if any) for doing so, a retailer must request the distributor or metering agent to do so.	4	The Manager Business Support confirmed there have been no requests for meter tests.	NP	NR
160	Clause 2.1.1 and 6.3.1 Comp. 4.11(2)	Energy Coordination Act Section 11M	If the meter is tested and found to be defective, the retailer's reasonable charge for testing the meter (if any) is to be refunded to the customer.	4	As per obligation 159.	NP	NR
161	Clause 2.1.1 and 6.3.1 Comp. 4.12(1)	Energy Coordination Act Section 11M	If a retailer offers alternative tariffs and a customer applies to receive an alternate tariff (and demonstrates to the retailer that they satisfy the conditions of eligibility), a retailer must change the customer to an alternate tariff within 10 business days of the customer satisfying those	4	The Manager Billing confirmed that alternative tariffs have not been offered.	NP	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			conditions. <a href="#">The effective date of change is set out in clause 4.12(2).</a>				
162	Clause 2.1 and Schedule 2 Comp. 4.12(2)	Energy Coordination Act Section 11M <i>Applicable to May 2020</i>	For the purpose of clause 4.12(1), the effective date of change in the tariff will be the date on which the last meter reading at the previous tariff was obtained; or, if the change requires an adjustment to the meter at the customer's supply address, the date the meter adjustment is completed.	4	As per obligation 161.	NP	NR
163	Clause 2.1.1 and 6.3.1 Comp. 4.13	Energy Coordination Act Section 11M	If a customer's gas use changes and the customer is no longer eligible to continue to receive an existing, more beneficial tariff, a retailer must give the customer written notice prior to changing the customer to an alternative tariff.	4	The Manager Billing confirmed there have been no instances where the customer eligibility has changed and the tariff affected.	NP	NR
164	Clause 2.1.1 and 6.3.1 Comp. 4.14(1)	Energy Coordination Act Section 11M	If a customer requests a retailer to issue a final bill at the customer's supply address, a retailer must use reasonable endeavours to arrange for that final bill in accordance with the customer's request.	4	The Manager Business Support confirmed that final bills are issued promptly. Special read requests are submitted the same day, 2 business days for the request and then 5 days to get the read and bill.  This is documented in the non-standard contract and also states that 3 business days'	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
					notice should be given to disconnect supply. This is also stated in the Gas Billing Compliance Procedure.		
165	Clause 2.1.1 and 6.3.1 Comp. 4.14(2)	Energy Coordination Act Section 11M	If the customer's account is in credit at the time of account closure, the retailer must, subject to clause 4.14(3), at the time of the final bill ask the customer for 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.	4	The Manager Business Support confirmed that if a customers' account is in credit at the time of closure, the customer is requested whether to transfer the credit to another account the customer has, or will have, or a bank account nominated by the customer, and this is paid within 12 business days of receiving the instructions or other such time as agreed with the customer.  This is documented in the Gas Billing Compliance Procedure.	A	1
165A	Clause 2.1.1 and 6.3.1 Comp. 4.14(3)	Energy Coordination Act Section 11M	If the customer's account is in credit at the time of account closure and the customer owes a debt to the retailer, the retailer may, with written notice to the customer, use that credit to set off the debt. If after the set off, there remains an amount of credit, the retailer must ask the customer for instructions in accordance with clause 4.14(2).	4	The Manager Billing confirmed that there have been no accounts in credit where a debt is also owed by the customer, in the audit period. Therefore, no set offs occurred.  This is documented in the Gas Billing Compliance Procedure.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
166	Clause 2.1.1 and 6.3.1 Comp. 4.15	Energy Coordination Act Section 11M	A retailer must review the customer's bill on request by the customer, subject to the customer paying the lesser of the portion of the bill agreed to not be in dispute or an amount equal to the average of the customer's bill over the previous 12 months and paying any future bills that are properly due.	4	The Manager Billing confirmed there have been no bill review requests for small use customers.  This is documented in the Gas Billing Compliance Procedure.	A	NR
167	Clause 2.1.1 and 6.3.1 Comp. 4.16(1)(a)	Energy Coordination Act Section 11M	If a retailer is satisfied after conducting a review of a bill that the bill is correct, the retailer may require a customer to pay the unpaid amount; must advise the customer that the customer may request the retailer to arrange a meter test in accordance with applicable law; and must advise the customer of the existence and operation of the retailer's internal complaints handling processes and details of any applicable external complaints handling processes.	4	As per Obligation 166.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
168	Clause 2.1.1 and 6.3.1 Comp. 4.16(1)(b)	Energy Coordination Act Section 11M	If a retailer is satisfied after conducting a review of a bill that the bill is incorrect, the retailer must adjust the bill in accordance with clauses 4.17 and 4.18.	4	As per Obligation 166.	A	NR
169	Clause 2.1.1 and 6.3.1 Comp. 4.16(2)	Energy Coordination Act Section 11M	The retailer must inform a customer of the outcome of the review (of the bill) as soon as practicable.	4	As per Obligation 166.	A	NR
170	Clause 2.1.1 and 6.3.1 Comp. 4.16(3)	Energy Coordination Act Section 11M	If the retailer has not informed a customer of the outcome of the review within 20 business days from the date of receipt of the request for review under clause 4.15, the retailer must provide the customer with notification of the status of the review as soon as practicable.	4	As per Obligation 166.	A	NR
171	Clause 2.1.1 and 6.3.1 Comp. 4.17(2)	Energy Coordination Act Section 11M	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).	4	The Manager Billing and review of sample bills confirmed there have been no undercharged amounts during the audit period and therefore no interest or late payment fees were required to be charged.  The procedure is documented in the Gas Billing Compliance Procedure.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
171A	Clause 2.1 and Schedule 2 Comp. 4.17(3)	Energy Coordination Act Section 11M <i>Applicable to May 2020</i>	A retailer may charge the customer interest or require the customer to pay a late payment fee only if, after notifying a customer of the amount to be recovered under subclause (2)(c), the customer has failed to pay the amount and has not entered into an instalment plan under subclause (2)(e).	4	The Manager Billing advised residential customers are not charged late payment fees where an instalment plan is in place. Business customers are charged interest on overdue debts. Late payment fees are only charged when Overdue Notices are issued and the customer has not entered into an instalment plan. Confirmed from review of a sample of bills and overdue notices that customers were not charged interest or late payment fees.  The procedure is documented in the Gas Bill Payments Compliance Procedure.	A	NR
172	Clause 2.1.1 and 6.3.1 Comp. 4.18(2) & (5)	Energy Coordination Act Section 11M	If a customer (including a customer who has vacated the supply address) has been overcharged as a result of an error, defect or default for which a retailer or distributor is responsible (including where a meter has been found to be defective), the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the error, defect or default and, subject to clauses 4.18(6) and (7) ask the customer	4	The Manager Billing and review of sample bills confirmed there have been no overcharges in the audit period and no instructions received. There have been no complaints.  The procedure is documented in the Gas Billing Compliance Procedure.	A	NR



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			for 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.				
173	Clause 2.1.1 and 6.3.1 Comp. 4.18(3)	Energy Coordination Act Section 11M	If a retailer receives instructions under clause 4.18(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.	4	As per obligation 172.	A	NR
174	Clause 2.1.1 and 6.3.1 Comp. 4.18(4)	Energy Coordination Act Section 11M	If a retailer does not receive instructions under clause 4.18(2) within 5 business days of making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's account.	4	As per obligation 172.	A	NR
175	Clause 2.1.1 and 6.3.1 Comp. 4.18(6)	Energy Coordination Act Section 11M	If the overcharged amount is less than \$100, the retailer may notify a customer of the overcharge by no later than the next bill after the retailer became aware of the error, and ask the customer for instructions under clause 4.18(2), or	4	As per obligation 172.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			credit the amount to the customer's next bill.				
175A	Clause 2.1.1 and 6.3.1 Comp. 4.18(7)	Energy Coordination Act Section 11M	If a customer has been overcharged by the retailer, and the customer owes a debt to the retailer, then provided the customer is not a residential customer experiencing payment difficulties or financial hardship, the 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.	4	As per obligation 172.	A	NR
176	Clause 2.1.1 and 6.3.1 Comp. 4.19(1)	Energy Coordination Act Section 11M	If a retailer proposes to recover an amount of an adjustment which does not arise due to any act or omission of the customer, the retailer must follow the procedure specified in clauses 4.19(1)(a)-(d).	4	The Manager Billing confirmed there have been no adjustments in the audit period. The procedure is documented in the Gas Billing Compliance Procedure.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
177	Clause 2.1.1 and 6.3.1 Comp. 4.19(2) & (6)	Energy Coordination Act Section 11M	<p>If after the meter reading, a retailer becomes aware of an amount owing to the customer, the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the adjustment and, subject to clauses 4.19(5) and 4.19(7) ask the customer for instructions as to whether the amount should be -</p> <ul style="list-style-type: none"> <li>- credited to the customer's account; repaid to the customer; or</li> <li>- included as a part of the new bill smoothing arrangement if the adjustment arises under clauses 4.3(2)(a)-(b).</li> </ul> <p>No interest shall accrue to a credit or refund referred to in this clause.</p>	4	<p>The Manager Billing confirmed there have been no amounts owing to customers identified from meter readings in the audit period.</p> <p>The procedure is documented in the Gas Billing Compliance Procedure.</p>	A	NR
178	Clause 2.1.1 and 6.3.1 Comp. 4.19(3)	Energy Coordination Act Section 11M	<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>	4	As per obligation 177.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
179	Clause 2.1.1 and 6.3.1 Comp. 4.19(4)	Energy Coordination Act Section 11M	If a retailer received instructions under clause 4.19(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.	4	As per obligation 177.	A	NR
180	Clause 2.1.1 and 6.3.1 Comp. 4.19(5)	Energy Coordination Act Section 11M	If the adjustment amount owing to the customer is less than \$100, the retailer may notify the customer of the adjustment by no later than the next bill after the meter is read and ask the customer for instructions under clause 4.19(2); or credit the amount to the customer's next bill.	4	As per obligation 177.	A	NR
180A	Clause 2.1.1 and 6.3.1 Comp. 4.19(7)	Energy Coordination Act Section 11M	If the amount of the adjustment is an amount owing to the customer, and the customer owes a debt to the retailer, then provided the customer is not a residential customer experiencing payment difficulties or financial hardship, the retailer may, with written notice to the customer, use the amount of the adjustment to set off the debt owed to the retailer.	4	As per obligation 177.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			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.				
			<b>PAYMENT</b>				
181	Clause 2.1.1 and 6.3.1 Comp. 5.1	Energy Coordination Act Section 11M	The due date on the bill must be at least 12 business days from the date of that bill, unless otherwise agreed with the customer. The date of the dispatch is the date of the bill, unless the retailer specifies a later date.	4	The audit confirmed by review of a sample of bills that the due date on the bill is 16 days from the date of issue.  This obligation is documented in the Bill Payments Compliance Procedure and Small Use Customer Information Pack.	A	1
182	Clause 2.1.1 and 6.3.1 Comp. 5.2	Energy Coordination Act Section 11M	Unless otherwise agreed with a customer, a retailer must offer the customer at least the following payment methods: - in person at 1 or more payment outlets located within the Local Government District of the customer's supply address; - by mail;	4	Through discussion with the Manager Business Support and Manager Billing, review of Perth Energy's website and inspection of the gas bill template, it was noted that payment options available to customers include:  <ul style="list-style-type: none"> <li>• In person at a payment outlet located within the Local Government District of the customers supply address;</li> <li>• by mail in the form of cheque;</li> </ul>	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			<ul style="list-style-type: none"> <li>- for residential customers, by Centrepay;</li> <li>- electronically by means of BPay or credit card; and</li> <li>- by telephone by means of credit card or debit card.</li> </ul>		<ul style="list-style-type: none"> <li>• by Centrepay for residential customer;</li> <li>• Pay or Credit Card; and</li> <li>• Telephone by means of credit card or debit card.</li> </ul> <p>This obligation is documented in the Gas Bill Payments Compliance Procedure.</p>		
183	Clause 2.1.1 and 6.3.1 Comp. 5.3	Energy Coordination Act Section 11M	Prior to a direct debit facility commencing, a retailer must obtain the customer's verifiable consent and agree with the customer the date of commencement of the direct debit facility and the frequency of the direct debits.	4	<p>The Licensee has customers with direct debit arrangements. The Manager Business Support advised the Account Manager must, prior to the direct debit facility commencing, obtain the customer's verifiable consent, and agree with the customer the date of commencement of the direct debit facility and the frequency of the direct debits. The audit sample testing of billing information confirmed the customers consent, commencement date and frequency were obtained for direct debit payments.</p> <p>This obligation is documented in the Gas Bill Payments Compliance Procedure.</p>	A	1
184	Clause 2.1.1 and 6.3.1 Comp. 5.4	Energy Coordination Act Section 11M	A retailer must accept payment in advance from a customer on request. The minimum amount a retailer will accept an advance	4	The Manager Business Support confirmed that payments in advance are accepted. There were no advance payments in the audit period.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			payment is \$20, unless otherwise agreed with a customer.		This obligation is documented in the Gas Bill Payments Compliance Procedure		
185	Clause 2.1.1 and 6.3.1 Comp. 5.5	Energy Coordination Act Section 11M	If a customer is unable to pay by way of the methods described in clause 5.2, due to illness or absence, a retailer must offer a residential customer a redirection of the customer's bill to a third person, at no charge.	4	The Manager Business Support confirmed that free redirections to a third person were offered when requested throughout the audit period.  This obligation is documented in the Small Use Customer Information Pack and the Gas Bill Payments Compliance Procedure.	A	1
186	Clause 2.1.1 and 6.3.1 Comp. 5.6(1)	Energy Coordination Act Section 11M	A retailer must not charge a residential customer a late payment fee in the circumstances specified in clauses 5.6(1)(a)-(d).	4	There were no concessions available to small use gas customers and no complaints to the Licensee or the Ombudsman. As there were no relevant occurrences during the period, no fee has been charged where on a payment plan or given an extension to pay or under financial hardship.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR
186A	Clause 2.1.1 and 6.3.1 Comp. 5.6(2)	Energy Coordination Act Section 11M	If a retailer has charged a late payment fee in the circumstances set out in clause 5.6(1)(c) because the retailer was not aware of the complaint, the retailer must refund	4	There have been no complaints to the Licensee or the Ombudsman, so late fees were not applicable.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			the late payment fee on the customer's next bill.				
187	Clause 2.1.1 and 6.3.1 Comp. 5.6(3)	Energy Coordination Act Section 11M	If a retailer has charged a residential customer a late fee, a retailer must not charge an additional late payment fee in relation to the same bill within 5 business days from the date of receipt of the previous late payment fee notice.	4	The Manager Billing advised there were no late fees charged to residential customers in the audit period.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR
188	Clause 2.1.1 and 6.3.1 Comp. 5.6(4)	Energy Coordination Act Section 11M	A retailer must not charge a residential customer more than 3 late payment fees in relation to the same bill, or more than 12 late payment fees in a year.	4	Review of a sample of 5 overdue notices did not identify any customer charged more than 3 late payment fees in relation to the same bill or more than 12 fees in a year.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	1
189	Clause 2.1.1 and 6.3.1 Comp. 5.6(5)	Energy Coordination Act Section 11M	If a residential customer has been assessed as being in financial hardship, a retailer must retrospectively waive any late payment fee charged to the residential customer's last bill prior to the assessment being made.	4	The Manager Billing confirmed that late fees are waived for customers in financial hardship. There were no instances of customers in financial hardship in the audit period.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
190	Clause 2.1.1 and 6.3.1 Comp. 5.7(1)	Energy Coordination Act Section 11M	<p>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.</p> <p>Notice is given if a customer informs a retailer of the date on which the customer intends to vacate, or has vacated the supply address, and gives the retailer a forwarding address to which a final bill may be sent.</p>	4	The Manager Billing confirmed that customers have not paid for gas where the required notice had been given.	NP	1
191	Clause 2.1.1 and 6.3.1 Comp. 5.7(2)	Energy Coordination Act Section 11M	If a customer reasonably demonstrates to a retailer that the customer was evicted or otherwise required to vacate a supply address, a retailer must not require a customer to pay for gas consumed at the customer's supply address from the date the customer gave the retailer notice.	4	The Manager Billing confirmed that customers have not paid for gas where the required notice had been given.	NP	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
192	Clause 2.1 and Schedule 2 Comp. 5.7(3)	Energy Coordination Act Section 11M <i>Applicable to May 2020</i>	Notice is given if a customer informs a retailer of the date on which the customer intends to vacate, or has vacated the supply address, and gives the retailer a forwarding address to which a final bill may be sent.	4	The Manager Billing confirmed that customers have not paid for gas where the required notice had been given.	NP	1
193	Clause 2.1.1 and 6.3.1 Comp. 5.7(4)	Energy Coordination Act Section 11M	Notwithstanding clauses 5.7(1) and 5.7(2), a retailer must not require a customer to pay for gas consumed at the customer's supply address in the circumstances specified in clauses 5.7(4)(a)-(c).	4	The Manager Billing confirmed that customers have not paid for gas from the date a new contract has been entered into for supply at that address to a new customer, the supply at that address has been transferred to a new retailer or the supply address is disconnected. This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	1
195	Clause 2.1.1 and 6.3.1 Comp. 5.8(1)	Energy Coordination Act Section 11M	A retailer must not commence proceedings for recovery of a debt from a residential customer who has informed a retailer that the customer is experiencing payment difficulties or financial hardship; or while a residential customer continues to make payments under an alternative payment arrangement.	4	The Manager Business Support confirmed that no actions for recovery of debts from residential customers were commenced in the audit period. This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
196	Clause 2.1.1 and 6.3.1 Comp. 5.8(2)	Energy Coordination Act Section 11M	A retailer must not recover or attempt to recover a debt relating to a supply address from a person other than the customer with whom the retailer has or had entered into a contract for the supply of gas to that supply address.	4	The Manager Business Support confirmed that no actions for recovery of debts from residential customers were commenced in the audit period.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR
196A	Clause 2.1.1 and 6.3.1 Comp. 5.8(3)	Energy Coordination Act Section 11M	If a customer with a debt owing to a retailer requests the retailer to transfer the debt to another customer, the retailer <b>may transfer the debt to the other customer provided that the retailer</b> obtains the other customer's verifiable consent to the transfer of debt.	4	The Manager Business Support confirmed that no request for transfer of debt to another customer had been received in the audit period.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR
197	Clause 2.1.1 and 6.3.1 Comp. 5.10	Energy Coordination Act Section 11M	Where a retailer and residential customer have entered into a dual fuel contract, or separate contracts for the supply of electricity and gas, the retailer 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.	4	The Manager Business Support confirmed there were no dual fuel contracts in the audit period.  This obligation is documented in the Gas Bill Payments Compliance Procedure.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			<b>PAYMENT DIFFICULTIES AND FINANCIAL HARDSHIP</b>				
198	Clause 2.1.1 and 6.3.1 Comp. 6.1(1)	Energy Coordination Act Section 11M	<p>A retailer must assess whether a residential customer is experiencing payment difficulties or financial hardship, within 5 business days from when the residential customer informs the retailer about the payment problems.</p> <p>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.</p> <p>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).</p>	4	<p>The Manager Business Support confirmed that customers are assessed within 3 days or referred to a relevant consumer representative. No assessments have been made in the audit period.</p> <p>The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.</p>	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
198A	Clause 2.1 and Schedule 2 Comp. 6.1(2)	Energy Coordination Act Section 11M <i>Applicable to May 2020</i>	If a residential customer provides the retailer with an assessment from a relevant consumer representative, the retailer may adopt that assessment as its own assessment for the purposes of clause 6.1(1)(a).	4	The Manager Business Support confirmed that no assessments have been made or received from a consumer representative in the audit period.  The procedure is documented in the Financial Hardship Procedure.	A	NR
199	Clause 2.1.1 and 6.3.1 Comp. 6.1(3)	Energy Coordination Act Section 11M	When undertaking an assessment regarding payment difficulties or financial hardship, the retailer must, unless the retailer adopts an assessment from a relevant consumer 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.	4	The Manager Business Support confirmed that no assessments of financial difficulties were requested or conducted in the audit period.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
200	Clause 2.1.1 and 6.3.1 Comp. 6.1(4)	Energy Coordination Act Section 11M	A retailer must advise a residential customer on request of the details of an assessment.	4	The Manager Business Support advised that no assessments of financial difficulties were requested or conducted in the audit period.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
200A	Clause 2.1 and Schedule 2 Comp. 6.1(2)	Energy Coordination Act Section 11M <i>Applicable to May 2020</i>	If a retailer refers a residential customer to a relevant consumer representative under clause 6.1(1)(b), the retailer must grant the residential customer a temporary suspension of actions.	4	As per obligation 200.	A	NR
201	Clause 2.1.1 and 6.3.1 Comp. 6.2(2)	Energy Coordination Act Section 11M	If a residential customer informs a retailer that the customer is experiencing payment problems, the retailer must not unreasonably deny a residential customer's request for a temporary suspension of actions, if the customer demonstrates to the retailer that the customer has an appointment with a relevant consumer representative to assess the customer's capacity to pay.	4	As per obligation 200.	A	NR
202	Clause 2.1.1 and 6.3.1 Comp. 6.2(3)	Energy Coordination Act Section 11M	A retailer must allow a temporary suspension of actions for a period of at least 15 business days.	4	As per obligation 200.	A	NR

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203	Clause 2.1.1 and 6.3.1 Comp. 6.2(4)	Energy Coordination Act Section 11M	If a relevant consumer representative is unable to complete the assessment on time and the consumer representative or residential customer requests for additional time, a retailer must give reasonable consideration to the request.	4	As per obligation 200.	A	NR
204	Clause 2.1.1 and 6.3.1 Comp. 6.3(1)	Energy Coordination Act Section 11M	If the assessment carried out under clause 6.1 indicates to the retailer that the residential customer is experiencing payment difficulties or financial hardship, the retailer must follow the procedure specified in clause 6.3(1).6	4	As per obligation 200.	A	NR
205	Clause 2.1.1 and 6.3.1 Comp. 6.4(1)	Energy Coordination Act Section 11M	A retailer must offer a residential customer who is experiencing payment difficulties or financial hardship at least the payment arrangements that are specified in clauses 6.4(1)(a) and (b).	4	The audit confirmed there were no residential customers unable to pay and therefore offered additional time to pay or a payment arrangement in accordance with the Clause.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
206	Clause 2.1.1 and 6.3.1 Comp. 6.4(2)	Energy Coordination Act Section 11M	When offering or amending an instalment plan to a residential customer a retailer must ensure that the instalment plan is fair and reasonable taking into account the customer's capacity to pay and consumption history and comply with clause 6.4(3).	4	The audit confirmed there were no residential customers unable to pay and therefore offered additional time to pay or a payment arrangement in accordance with the Clause.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
206A	Clause 2.1.1 and 6.3.1 Comp. 6.4(3)	Energy Coordination Act Section 11M	If the residential customer accepts an instalment plan offered by the retailer, the retailer must provide the information specified in clauses 6.4(3)(a)(i)-(iii) within 5 business days of the customer accepting the plan and notify the customer of any amendments to the instalment plan at least 5 business days before they come into effect (unless agreed otherwise with the customer) and provide the customer with information explaining the changes.	4	The audit confirmed there were no residential customers unable to pay and therefore offered additional time to pay or a payment arrangement in accordance with the Clause.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
207	Clause 2.1 and Schedule 2 Comp. 6.4(4)	Energy Coordination Act Section 11M	If a residential customer has in the previous 12 months had 2 instalment plans cancelled due to non-payment, a retailer does not have to offer that residential	4	The Manager Business Support confirmed that no residential customer had requested assistance during the audit period.	A	NR



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		<i>Applicable to May 2020</i>	customer another instalment plan, unless the retailer is satisfied that the residential customer will comply with the proposed plan.		The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.		
208	Clause 2.1.1 and 6.3.1 Comp. 6.6(1)	Energy Coordination Act Section 11M	A retailer must give reasonable consideration to a request by a customer, or a relevant consumer representative, for a reduction of the customer's fees, charges, or debt.	4	The Manager Business Support confirmed there have been no requests for reduction in fees and charges from customers or consumer organisations in the audit period.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
209	Clause 2.1.1 and 6.3.1 Comp. 6.6(2)	Energy Coordination Act Section 11M	In giving reasonable consideration under clause 6.6(1), a retailer should refer to the hardship procedures referred to in clause 6.10(3).	4	As per Obligation 208.	A	NR
210	Clause 2.1.1 and 6.3.1 Comp. 6.7	Energy Coordination Act Section 11M	If it is reasonably demonstrated to the retailer that the customer, experiencing financial hardship, is unable to meet the customer's obligations under the previously elected payment arrangement, a retailer must give reasonable consideration to offering the customer an instalment plan or	4	As per obligation 208. There were no customers experiencing financial hardship and unable to pay their gas charges.  The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			offering to revise an existing instalment plan.				
211	Clause 2.1.1 and 6.3.1 Comp. 6.8	Energy Coordination Act Section 11M	A retailer must advise a customer experiencing financial hardship of the options specified in clause 6.8.	4	As per obligation 210, there were no customers experiencing financial hardship. The procedure is documented in the Residential Financial Hardship Procedure and Financial Hardship Policy.	A	NR
212	Clause 2.1.1 and 6.3.1 Comp. 6.9(1)	Energy Coordination Act Section 11M	A retailer must determine the minimum payment in advance amount for residential customers experiencing payment difficulties or financial hardship in consultation with relevant consumer representatives.	4	There were no residential customers in financial hardship or payment difficulties in the audit period, and therefore the Licensee did not have to determine any minimum payment in advance. The procedure is documented in the Residential Financial Hardship Procedure.	A	NR
213	Clause 2.1 and Schedule 2 Comp. 6.9(2)	Energy Coordination Act Section 11M <i>Applicable to May 2020</i>	A retailer may apply different minimum payment in advance amounts for residential customers experiencing payment difficulties or financial hardship and other customers.	4	As per obligation 212. The procedure is documented in the Residential Financial Hardship Procedure.	A	NR
214	Clause 2.1.1 and 6.3.1 Comp. 6.10(1)	Energy Coordination Act Section 11M	A retailer must develop a hardship policy and hardship procedures to assist customers experiencing financial hardship in meeting their	4	The Licensee has a Residential Financial Hardship Policy Financial Hardship Procedures and the Gas Disconnections and	A	1

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			financial obligations and responsibilities to the retailer.		Reconnections Procedure which set out the hardship policies and procedures. The policy and procedures were issued in September 2018 after review by the ERA.		
215	Clause 2.1.1 and 6.3.1 Comp. 6.10(2)	Energy Coordination Act Section 11M	A retailer must ensure that its hardship policy complies with the criteria specified in clause 6.10(2).	4	The Financial Hardship Policy complies with the required criteria and was available on the website from September 2018. The policy has been reviewed by the ERA (2018).	A	1
215A	Clause 2.1.1 and 6.3.1 Comp. 6.10(3)	Energy Coordination Act Section 11M	A retailer must ensure that its hardship procedures comply with the criteria specified in clause 6.10(3).	4	The Gas Financial Hardship Procedures include the required content from September 2018.	A	1
216	Clause 2.1.1 and 6.3.1 Comp. 6.10(4)	Energy Coordination Act Section 11M	If requested, a retailer must give residential customers and relevant consumer representatives a copy of the hardship policy, including by post at no charge.	4	The Financial Hardship Policy was available from its first issue in September 2018, on the website and from the office free of charge and upon request. There have been no requests in the audit period.  The Gas Financial Hardship Procedures include the required content from September 2018.	A	NR
219	Clause 2.1.1 and 6.3.1 Comp. 6.10(6)	Energy Coordination Act Section 11M	If directed by the ERA, the retailer must review its hardship policy and hardship procedures, <a href="#">in consultation with relevant consumer</a>	4	The Manager Business Support confirmed there has been no direction from the ERA to review its Financial Hardship Policy and Financial Hardship Procedures.	NP	NR

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			representatives, and submit to the ERA the results of that review within 5 business days after it is completed.				
220	Clause 2.1.1 and 6.3.1 Comp. 6.10(7)	Energy Coordination Act Section 11M	A retailer must comply with the ERA's Financial Hardship Policy Guidelines.	4	The Financial Hardship Policy complies with the ERA's guidelines.	A	1
220A	Clause 2.1.1 and 6.3.1 Comp. 6.10(8)	Energy Coordination Act Section 11M	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.	4	There have been no material amendments to the Financial Hardship Policy since it was first issued in September 2018.	NP	NR
221	Clause 2.1.1 and 6.3.1 Comp. 6.11	Energy Coordination Act Section 11M	A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties.	4	The Licensee considered and accepted some alternative payment arrangements due to COVID-19 from business customers in the audit period.  This obligation is documented in the Non-Standard Terms and Conditions Contract.	A	1

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			<b>DISCONNECTION</b>				
222	Clause 2.1.1 and 6.3.1 Comp. 7.1	Energy Coordination Act Section 11M	A retailer must follow the procedures specified in clause 7.1(1) prior to arranging for disconnection of a customer's supply address for failure to pay a bill. A customer has failed to pay a bill in the circumstances specified in clause 7.1(2).	4	The Manager Business Support confirmed there were no disconnections for failure to pay a bill in the audit period.  The process is documented in the Gas Disconnections and Reconnections Procedure, the Residential Financial Hardship Policy and Financial Hardship Procedures.	A	NR
223	Clause 2.1.1 and 6.3.1 Comp. 7.2(1)	Energy Coordination Act Section 11M	A retailer must not arrange for disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in clause 7.2(1).	4	As per obligation 222.	A	1
224	Clause 2.1.1 and 6.3.1 Comp. 7.3	Energy Coordination Act Section 11M	In relation to dual fuel contracts or separate contracts for the supply of electricity and gas (under which a single bill for energy, or separate simultaneous bills for electricity and gas are issued to the customer), if a retailer is permitted to and wishes to arrange for disconnection of the supply of electricity and gas to the residential customer's supply address for failure to pay a bill, the	4	The Manager Business Support confirmed there were no dual fuel contracts in use during the audit period.  This is documented in the Gas Bill Payments Compliance Procedure.	A	NR

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			retailer must arrange for disconnection of the supply of gas in priority to the disconnection of the supply of electricity.				
225	Clause 2.1.1 and 6.3.1 Comp. 7.4	Energy Coordination Act Section 11M	A retailer must not arrange for the disconnection of a customer's supply address for denying access to the meter unless the conditions specified in clause 7.4(1) are satisfied. A retailer may arrange for a distributor to carry out 1 or more of the requirements referred to in clause 7.4(1) on behalf of the retailer.	4	The Manager Business Support confirmed that no disconnections have occurred due to the customer denying access to the meter.  The procedure is documented in the Gas Disconnections and Reconnections Procedure.	A	NR
227	Clause 2.1.1 and 6.3.1 Compendium clause 7.6	Energy Coordination Act Section 11M	A retailer or a distributor must not arrange for disconnection or disconnect a customer's supply address in the circumstances specified in clause 7.6.	2	There were no disconnections in the specified circumstances where a complaint had been lodged or the distributor or Ombudsman had been contacted.  The procedure is documented in the Gas Disconnections and Reconnections Procedure.	A	NR

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<b>RECONNECTION</b>							
228	Clause 2.1.1 and 6.3.1 Compendium clause 8.1(1)	Energy Coordination Act Section 11M	In the circumstances specified in clause 8.1(1)(a)-(c), a retailer must arrange for reconnection of the customer's supply address if the customer makes a request for reconnection and pays the retailer's reasonable charges for reconnection (if any) or accepts an offer of an instalment plan for the retailer's reasonable charges for reconnection.	4	The Manager Business Support confirmed there were no reconnections in the audit period.  The procedure is documented in the Gas Disconnections and Reconnections procedure.	A	NR
229	Clause 2.1.1 and 6.3.1 Compendium clause 8.1(2)	Energy Coordination Act Section 11M	A retailer must forward the request for reconnection to the relevant distributor that same business day if the request is received before 3pm on a business day; or no later than 3pm on the next business day if the request is received after 3pm on a business day, or on the weekend or on a public holiday.	4	The Manager Business Support confirmed there were no reconnections in the audit period.  The procedure is documented in the Gas Disconnections and Reconnections procedure.	A	NR

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			<b>INFORMATION AND COMMUNICATION</b>				
231	Clause 2.1.1 and 6.3.1 Compendium clause 10.1(1)	Energy Coordination Act Section 11M	A retailer must give notice to each of its customers affected by a variation in its tariffs, <b>fees and charges</b> no later than the next bill in the customer's billing cycle.	<b>3</b>	<p>The Small Use Customer Information Pack given to the customer when a new account is opened, as sighted in the audit, gives notice that tariffs are subject to annual CPI increases.</p> <p>The Manager Business Support confirmed that any changes to tariffs due to CPI increases are notified no later than the next bill in the customers' billing cycle. The audit confirmed this by review of a sample of 20 bills during the audit period.</p> <p>However, as reported in the Compliance Report 2020/21, 3 customers reached the end of their contract period, and as per the terms and conditions, moved to revised rates. Whilst the increase was provided for in the terms and conditions, they were not advised at the time when the revised rates took effect (prior to the next billing cycle following the increase). The 3 customers originally signed-up via the online portal and at the time were not assigned an Account Manager. The 3 customers were</p>	A	<b>2</b>



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					<p>contacted, issued a credit for the price difference, and offered a renewal contract.</p> <p>The work procedure in the Salesforce platform for the auto renewal process has been changed to ensure that customers due for renewal are allocated to the Sales group rather than an individual person which will ensure that all customers are given notice of any variation in tariffs, fees or charges that apply to a renewal contract. As this non-compliance has been resolved in the audit period, no further recommendation is made.</p> <p>This procedure is documented in the Electricity and Gas Marketing Compliance Procedure.</p>		
232	Clause 2.1.1 and 6.3.1 Compendium clause 10.1(2)	Energy Coordination Act Section 11M	A retailer must give or make available to a customer on request, at no charge, reasonable information on the retailer's tariffs, including any alternative tariffs that may be available to the customer.	4	<p>Tariff information is in the Small Use Customer Information Pack, and available free on request. There is no alternative tariff available.</p> <p>The Manager Business Support confirmed that there have been requests for tariff information in the audit period and customers are referred to the tariff information on the website. This information is provided free of charge.</p>	NP	1

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233	Clause 2.1.1 and 6.3.1 Compendium clause 10.1(3)	Energy Coordination Act Section 11M	A retailer must give <b>or make available to</b> a customer the information requested on tariffs within 8 business days of the date of receipt of the request and, if requested, a retailer must provide the information in writing.	4	The Manager Business Support confirmed that there have been requests for tariff information in the audit period and customers are referred to the tariff information on the website which is available the same day as the request. There have been no requests to provide the information in writing.	NP	NR
234	Clause 2.1.1 and 6.3.1 Compendium clause 10.2(1)	Energy Coordination Act Section 11M	A retailer must, on request, give a customer their billing data.	4	The Manager Billing confirmed that billing data was given to customers free on request and on the same day of the request.	NP	1
235	Clause 2.1.1 and 6.3.1 Compendium clause 10.2(2)	Energy Coordination Act Section 11M	A retailer must give the requested billing data at no charge if a customer requests their billing data for a period less than the previous 2 years and no more than once a year, or in relation to a dispute with the retailer.	4	The Manager Billing confirmed that billing data was given to customers free on request and on the same day of the request.	NP	1
236	Clause 2.1.1 and 6.3.1 Compendium clause 10.2(3)	Energy Coordination Act Section 11M	A retailer must give the requested billing data within 10 business days of the date of receipt of either the request, or payment of the retailer's reasonable charge for providing the billing data.	4	The Manager Billing confirmed that billing data was given to customers free on request and on the same day of the request.	NP	1

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237	Clause 2.1.1 and 6.3.1 Compendium clause 10.2(4)	Energy Coordination Act Section 11M	A retailer must keep a customer's billing data for 7 years.	4	The Manager Business Support confirmed that billing data is kept on the servers for at least 7 years.	NP	1
238	Clause 2.1.1 and 6.3.1 Compendium clause 10.3	Energy Coordination Act Section 11M	A retailer must give a residential customer on request, at no charge, information on the types of concessions available to the customer, and the names and contact details of the organisation responsible for administering those concessions (if not the retailer).	4	The Manager Business Support confirmed that information on concessions and contact organisations is provided to customers free on request and on the same day of the request. There were no requests received in the audit period.	NP	NR
239	Clause 2.1.1 and 6.3.1 Compendium clause 10.4	Energy Coordination Act Section 11M	A retailer must give, or make available, to a customer on request and at no charge, general information on: cost-effective and efficient ways to utilise gas (including referring a customer to a relevant information source) and the typical running costs of major domestic appliances.	4	This information is available on the website and the Manager Business Support confirmed this is provided on request. The procedure is documented in the Energy Efficiency Information.	A	1
240	Clause 2.1.1 and 6.3.1	Energy Coordination Act Section 11M	If a customer asks for information relating to the distribution of gas, a retailer must give the information to the customer or refer the customer	4	The Manager Business Support confirmed that information would be given to customers free on request and on the same day of the	NP	NR

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	Compendium clause 10.5		to the relevant distributor for a response.		request. There were no requests received in the audit period.		
241	Clause 2.1 and Schedule 2 Compendium clause 10.5A(1)	Energy Coordination Act Section 11M <i>Applicable to May 2020</i>	A retailer must, within 3 months of being subject to the Compendium, lodge with the ERA, a gas customer safety awareness programme.	4	Perth Energy's Gas Customer Safety Awareness program was lodged with and approved by the ERA in March 2015. Subsequent updates are not required to be lodged with the ERA.	A	1
242	Clause 2.1 and Schedule 2 Compendium clause 10.5A(2)	Energy Coordination Act Section 11M <i>Applicable to May 2020</i>	A retailer must consult with the ERA when preparing the gas customer safety awareness programme.	4	The procedure is documented in the Customer Safety Awareness Program as for Obligation 241.	A	1
243	Clause 2.1 and Schedule 2 Compendium clause 10.5A(3)	Energy Coordination Act Section 11M <i>Applicable to May 2020</i>	A gas customer safety awareness programme is to communicate information to customers regarding safety in the use of gas and must address, at a minimum, the information referred to in clause 10.5A(3)(a)-(e).	4	The required information is provided in the Small Use Customer Information Pack and further detailed in the Customer Gas Safety Awareness Program	A	1

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245	Clause 2.1.1 and 6.3.1 Compendium clause 10.9	Energy Coordination Act Section 11M	A retailer and distributor must, to the extent practicable, ensure that any written information that must be given to a customer by the retailer, distributor or gas marketing agent under the Gas Marketing Code and the Compendium is expressed in clear, simple and concise language and is in a format that makes it easy to understand.	4	The audit confirmed that the Small Use Customer Information pack given to the customer and sighted in the audit is clear, simple and concise and easy to understand. Other information provided to the customer and that is available on the website was reviewed and confirmed as being in a format that makes it easy to understand.	A	1
246	Clause 2.1.1 and 6.3.1 Compendium clause 10.10(1)	Energy Coordination Act Section 11M	A retailer must advise a customer on request how the customer can obtain a copy of the Gas Marketing Code and the Compendium and make a copy of the Gas Marketing Code and the Compendium available on the retailer's website.	4	The Small Use Customer Information pack given to the customer and sighted in the audit advises how customers can obtain a copy of the Gas Marketing Code and Gas Compendium. The Gas Marketing Code and the Compendium are available on the website. The Manager Business Support confirmed that customers are advised how to obtain these documents, on request and free of charge. There were no requests during the audit period.	A	NR
249	Clause 2.1.1 and 6.3.1	Energy Coordination Act Section 11M	A retailer and distributor must make available to a residential customer on request, at no charge, services that assist the residential customer	4	The information is in the Small Use Customer Information pack, on customer bills and the Small Use Customer Information pack is on	A	NR

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	Compendium clause 10.11(1)		in interpreting information provided by the retailer or distributor (including independent multi-lingual and TTY services, and large print copies).		the Perth Energy website. No requests were received in the audit period.		
250	Clause 2.1.1 and 6.3.1 Compendium clause 10.11(2)	Energy Coordination Act Section 11M	A retailer and, if appropriate, a distributor must include on a residential customer's bill and bill related information, reminder notice and disconnection warning, the telephone numbers for: - its TTY services; - independent multi-lingual services; and - interpreter services with the National Interpreter Symbol and the words "Interpreter Services".	4	The audit reviewed a sample of 20 bills, including overdue notices and disconnection notices and confirmed the required information is included on the bills and notices.  The billing information is documented in the Gas Bill Payments Compliance Procedures.	A	1

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			<b>COMPLAINTS AND DISPUTE RESOLUTION</b>				
251	Clause 2.1.1 and 6.3.1 Compendium clause 12.1(1)	Energy Coordination Act Section 11M	A retailer and distributor must develop, maintain and implement an internal process for handling complaints and resolving disputes.	4	The audit confirmed with the Senior Manager WA EMR that there is an internal process for handling complaints and resolving disputes. The audit sighted the Complaints Handling Procedure and Customer Service Charter. An online complaint form, the charter and an overview of the process are available on the website.	A	1
252	Clause 2.1.1 and 6.3.1 Compendium clause 12.1(2)	Energy Coordination Act Section 11M	The complaints handling process under clause 12.1(1) must comply with AS/NZS 10002:2014 and address, at the least, the criteria specified in subclauses 12.1(2)(b)-(c). The complaints handling process must be available at no cost to customers.	4	The audit sighted the Customer Service Charter on the website and Complaints Handling Form. The complaints handling process complies with AS/NZS 10002:2014. The Licensee confirmed that the complaints handling process is available to customers at no cost.	A	1
254	Clause 2.1.1 and 6.3.1 Compendium clause 12.1(3)(a)	Energy Coordination Act Section 11M	When responding to a complaint, a retailer or distributor must advise the customer that the customer has the right to have the complaint considered by a senior employee within the retailer or distributor (in	4	The audit confirmed with the Manager Business Support and the Complaints Register that no complaints were received in the audit period. The Customer Service Charter and website overview includes provision for the complaint to be reviewed at a higher level.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			accordance with its complaints handling process).				
255	Clause 2.1.1 and 6.3.1 Compendium clause 12.1(3)(b)	Energy Coordination Act Section 11M	When a complaint has not been resolved internally in a manner acceptable to the customer, a retailer or distributor must advise the customer of the reasons for the outcome (on request, the retailer or distributor must supply such reasons in writing); and that the customer has the right to raise the complaint with the Energy Ombudsman or another relevant external dispute resolution body and provide the Freecall telephone number of the Energy and Water Ombudsman.	4	The audit confirmed with the Manager Business Support and the Complaints Register that no complaints were received in the audit period. The Customer Service Charter includes provision for the complaint to be reviewed and a written response provided. Also, that the customer may refer the complaint to the Energy and Water Ombudsman with contact details provided.	A	NR
255A	Clause 2.1.1 and 6.3.1 Compendium clause 12.1(4)	Energy Coordination Act Section 11M	A retailer or distributor must, on receipt of a written complaint by a customer, acknowledge the complaint within 10 business days and respond to the complaint within 20 business days.	4	There were no complaints received in the audit period. The Customer Service Charter includes response within 20 business days. The audit confirmed by interview that any complaints would be acknowledged immediately (e.g., telephone) or within 10 days (mail).	A	NR



No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
256	Clause 2.1.1 and 6.3.1 Compendium clause 12.2	Energy Coordination Act Section 11M	A retailer must comply with any guideline developed by the ERA relating to distinguishing customer queries from customer complaints.	4	The complaint process defines a complaint as involving dissatisfaction as required by the guidelines and by exception a query is an enquiry not involving dissatisfaction. As required the complaint process complies with ISO 10002.	A	1
257	Clause 2.1.1 and 6.3.1 Compendium clause 12.3	Energy Coordination Act Section 11M	A retailer, distributor and gas marketing agent must give a customer on request, at no charge, information that will assist the customer in utilising the respective complaints handling processes.	4	The licensee did not receive any requests for information that would assist the customer in utilising its complaints handling processes. There is no provision in the Customer Service Charter for any charge to be made for any information. Confirmed by interview that any requests for information would be free of charge.	A	NR
258	Clause 2.1.1 and 6.3.1 Compendium clause 12.4	Energy Coordination Act Section 11M	When a retailer, distributor or gas marketing agent receives a complaint that does not relate to its functions, it must advise the customer of the entity that it reasonably considers to be the appropriate entity to deal with the complaint (if known).	4	The audit confirmed by interview of the Manager Business Support that the customer would be advised if the complaint related to another entity. There were no complaints received in the audit period. There is provision in the Customer Service Charter re transfer of complaints to another entity as a list of other contacts is provided, including the ERA, Public Utilities Office, Energy Safety and the Energy and Water Ombudsman.	A	NR

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
			<b>ANNUAL REPORT</b>				
281	Clause 2.1.1 and 6.3.1 Compendium clause 13.1	Energy Coordination Act Section 11M	A retailer and a distributor must prepare a report in respect of each reporting year setting out the information specified by the ERA.	4	The audit confirmed that the Gas Performance Reports have been prepared for 2019/20, 2020/21 and 2021/22. The control is that the obligation is included in the Compliance and Non-Compliance Reporting Procedure.	A	1
282	Clause 2.1.1 and 6.3.1 Compendium clause 13.2	Energy Coordination Act Section 11M	A report referred to in clause 13.1 must be provided to the ERA by the date, and in the manner and form, specified by the ERA.	4	<p>The audit confirmed that the Gas Performance Reports for 2019/20 and 2020/21 were provided to the ERA by 30 September each year. The Performance Report for 2021/22 was provided late on 18 October 2022. This is a minor non-compliance and did not affect any customers.</p> <p>The control is that the obligation is included in the Compliance and Non-Compliance Reporting Procedure. The previous compliance calendar system (WHS) is no longer in use due to the transition to AGL.</p> <p><b><u>Recommendation 1/2022</u></b>  <i>As planned, a new Compliance Calendar system should be implemented listing the licence compliance obligations, responsibilities, due dates and completion.</i></p>	B	2

No. <sup>4</sup>	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest, 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating <sup>5</sup>	Compliance rating <sup>6</sup>
283	Clause 2.1.1 and 6.3.1 Compendium clause 13.3	Energy Coordination Act Section 11M	A report referred to in clause 13.1 must be published by the date specified by the ERA.	4	<p>The audit confirmed that the Gas Performance Reports for 2019/20, 2020/21 and 2021/22 were published on the Perth Energy website by the dates specified by the ERA.</p> <p>The control is that the obligation is included in the Compliance and Non-Compliance Reporting Procedure.</p>	A	1

## 5. Audit Recommendations

Table of Current Audit Non- Compliances and Recommendations

A. Resolved during current audit period			
Item (no.) & Obligation (no.)	Non-Compliance/Controls Improvement (Legislative Obligation/Compliance Rating/Details)	Date Resolved (& management action taken)	Auditor's Comments
231	<p><b>Notice of Variation in Tariffs</b></p> <p>Rating: A2 - <i>Adequate controls / Non-compliant – Minor Impact</i></p> <p>As reported in the Compliance Report 2020/21, 3 customers reached the end of their contract period, and as per the terms and conditions, moved to revised rates. Whilst the increase was provided for in the terms and conditions, they were not advised at the time when the revised rates took effect (prior to the next billing cycle following the increase).</p> <p>The 3 customers originally signed-up via the online portal and at the time were not assigned an Account Manager. The 3 customers were contacted, issued a credit for the price difference, and offered a renewal contract.</p>	<p>June 2021</p> <p>The work procedure in the Salesforce platform for the auto renewal process has been changed to ensure that customers due for renewal are allocated to the Sales group rather than an individual person which will ensure that all customers are given notice of any variation in tariffs, fees or charges that apply to a renewal contract.</p> <p>This procedure is documented in the Electricity and Gas Marketing Compliance Procedure.</p>	<p>As this has been resolved in the audit period, no further action is required.</p>

B. Unresolved at end of current audit period			
Recommendation (no./year) & Obligation (no.)	Non-Compliance/Controls Improvement (Legislative Obligation/Compliance Rating//Details)	Auditor's Recommendation	Management Action taken by end of audit period
<b>1/2022</b> 102 282	<b>Performance Reports to ERA</b> Rating: B2 - <i>Generally adequate controls – improvement needed / Non-compliant – Minor Impact</i> 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. The audit confirmed that the Gas Performance Reports for 2019/20 and 2020/21 were provided to the ERA by 30 September each year. The Performance Report for 2021/22 was provided late on 18 October 2022. This is a minor non-compliance and did not affect any customers. The control is that the obligation is included in the Compliance and Non-Compliance Reporting Procedure. The previous compliance calendar system (WHS) is no longer in use due to the transition to AGL.	As planned, a new Compliance Calendar system should be implemented listing the licence compliance obligations, responsibilities, due dates and completion.	Nil

## Appendix A – Audit Methodology

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### A1. Audit Approach

The audit applied a risk-based audit approach consistent with the requirements of the Australian Standard on *Assurance Engagement ASAE3100 – Compliance Engagements* and the ERA 2019 Audit and Review Guidelines – Electricity and Gas Licences (Latest version published in August 2022).

Our approach to meeting the requirements for a Performance Audit is set out below.

#### **Audit Planning**

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

#### **Fieldwork**

- Undertake a visit to Perth Energy in the Perth Office and conduct various meetings with key contacts to assess the effectiveness of systems and procedures in place and to compare actual performance against the licence standards.
- Review the status of the previous recommendations in the previous audit report dated February 2020.
- Obtain copies of the performance reports and compliance reports for 2019/20, 2020/21 and 2021/22, and relevant correspondence between the licensee and the ERA for the audit period.
- The audit scope for the **Performance Audit** will include:
  - **analysis of documented procedures** to assess whether they are consistent with regulatory requirements or arrangements under the licence;
  - **review of systems and procedures** to assess whether they reflect compliance obligations and performance standards, including assessing and testing as per the Audit Scope in section 2 above.
- Update the risk assessment with any new information obtained in the course of the audit testing and, in instances of significant non-compliance, assess the licensee's plan to ensure compliance and recommend any further improvements to achieve compliance.

#### **Audit Reporting**

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

- Provide the updated draft report to Perth Energy for review and feedback by Perth Energy and ERA prior to finalising the report.
- Issue the final report to Perth Energy for distribution to the ERA.

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

## A2. Licensee’s Representatives Participating in the Audit

- Giles Redmile – Chief Executive Officer
- Patrick Peake – Senior Manager WA EMR
- Glenn Williamson – Manager Business Support
- Yin Heng – Manager Billing

## A3. Key Documents Examined

### Regulatory Compliance

- *Energy Coordination Act 1994*
- *Gas Standards Act 1972*
- Gas Compliance Reporting Manual (July 2022)
- Gas Trading Licence Performance Reporting Handbook
- Gas Marketing Code of Conduct 2017
- Customer Complaint Guidelines - December 2016
- Gas Trading Licence GTL12 (Versions 8, 9 and 10)
- Gas Trading Licence GTL12 – Operating Area Map (ERA-GAS-012)
- Previous Performance Audit Report (February 2020)
- Performance and Compliance Reports to the ERA for 2019/20, 2020/21 and 2021/22

### Perth Energy

- Perth Energy website [www.perthenergy.com.au](http://www.perthenergy.com.au)
- AGL Financial Reports for 2020/21 and 2021/22
- Information on fees paid to ERA
- Membership of the Energy and Water Ombudsman scheme
- Member of Australian Energy Market Operator (AEMO)
- Standard form gas contract – small use business and residential.
- Non-standard form contract (small use customers)
- Privacy policy
- Customer complaints register
- Electricity and Gas Marketing Compliance Procedure
- New Gentrack Account & Electricity Customer Transfer work instruction
- Gas Billing Compliance procedure
- Gas Bill Payments Compliance Procedure.
- Residential Financial Hardship Procedure and Financial Hardship Policy.
- Procedure for life support customers
- Customer Service Charter (public document/website)
- Complaints handling procedure and process (public document/website)
- Residential financial hardship policy and procedures
- Energy efficiency information
- Customer Safety Awareness Program
- Customer information packs – small use business and residential.
- Compliance and Non-Compliance Reporting Procedure
- Training plans and records
- New Gentrack Account & Electricity Customer Transfer Instructions
- New connections request documents
- Gentrack – Billing Finalisation instructions
- Customer billing records.
- Gas Disconnections and Reconnections Procedure
- Notices of disconnection, disconnection and reconnection data

#### A4. Consultants

NAME AND POSITION	HOURS
Geoff White - Director	60
Susan Smith - Manager	80
<b>TOTAL</b>	<b>140</b>

END OF REPORT