

BLUEWATERS POWER 1 PTY LTD

Audit Report

PERFORMANCE AUDIT

ELECTRICITY RETAIL LICENCE – ERL12



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

Definition of Terms

AMP - Asset Management Plan

AMS – Asset Management System

Audit Guidelines - March 2019 Audit and Review Guidelines – Electricity and Gas Licences

BW1 – Bluewaters Power 1 Pty Ltd (EGL4)

BW2 – Bluewaters Power 2 Pty Ltd (EGL17)

BWPS – Bluewaters Power Services

CSA – Coal Supply Agreement

CTR – Customer Transfer Request

Compliance Reporting Manual - Electricity Compliance Reporting Manual – February 2022

EGL4 – The Electricity Generation Licence for Bluewaters Power 1 Pty Ltd

EGL17– The Electricity Generation Licence for Bluewaters Power 2 Pty Ltd

ERL12 – The Electricity Retail Licence for Bluewaters Power 1 Pty Ltd

ERA – Economic Regulation Authority

ETAC – Electricity Transfer Access Contract

GES – Geographe Environmental Services

MW – MegaWatt

PPA – Power Purchase Agreement

SAMP – Strategic Asset Management Plan

SWIN – South West Interconnected Network - The SWIN extends north to Kalbarri, east to Kalgoorlie and south to Albany and is not interconnected with other electricity systems.

SWIS – The South West Interconnected System comprises the distribution and transmission networks, generation plant and associated equipment in the area of Western Australia that extends north to Kalbarri, east to Kalgoorlie and south to Albany. The SWIN is the network component of the SWIS.

VC – Verifiable Consent

Web Portal – Web Portal for Western Power – Metering Services Centre.

1. EXECUTIVE SUMMARY

The Licensee is BlueWaters Power 1 Pty Ltd.

The Economic Regulation Authority (the ERA) has under the provisions of the Electricity Industry Act 2004 (the Act), issued to BlueWaters Power 1 Pty Ltd (**BW1**) the Electricity Retail Licence (**ERL12**) (the Licence). For the purposes of this Audit Plan, the Licensee, BlueWaters Power 1 Pty Ltd will be referred to as “BW1” throughout this document.

Pursuant to sections 9 and 19 of the *Electricity Industry Act 2004*, during the audit period the Economic Regulation Authority renewed Bluewaters Power 1 Pty Ltd’s electricity retail licence ERL12 twice, once for a period of 12 months and again for a period of 36 months. An overview of the retail licences applicable during the audit period is detailed in Table 1.

Table 1: Electricity Retail Licence (ERL12) Applicable During Audit Period

BLUEWATERS POWER 1 PTY LTD – ELECTRICITY RETAIL LICENCE (ERL12)				
VERSION No.	V6	V7	V8	V9
VERSION DATE	1 July 2015	1 July 2018	14 August 2021	14 August 2022
COMMENCEMENT DATE	14 August 2006	14 August 2006	14 August 2021	14 August 2022
EXPIRY	13 August 2021	13 August 2021	13 August 2022	13 August 2025
DESCRIPTION OF AMENDMENT	Electricity Licence Review 2015 amendment by substitution.	Electricity Licence Review 2018 amendment by substitution.	Licence renewed 12 months Renewal Application 14 May 2021	Licence renewed for 36 months Renewal Application 13 May 2022

The decisions to renew electricity retail licence ER12 were published by the ERA on the 11 August 2021 (V8) and 28 July 2022 (V9). The decisions published on the ERA website for ERL12, detailed that the ERA renewed ERL12 (V8) for 12 months to give Bluewaters’ time to negotiate with its senior secured lenders to extend a loan that was due for repayment in August 2020. The loan has been extended until 30 June 2027 and subsequently, the Licensee applied again to the ERA to renew ERL12 on 13 May 2022. The Licensee was issued by the Economic Regulation Authority (ERA) under sections 7 and 15(2) of the *Electricity Industry Act 2004* an Electricity Retail Licence (ERL12, V9) on 14 August 2022. Consideration of the requirements for Retail Licence renewal were included in the Risk Register and the Strategic Plan.

Bluewaters Power 1 Pty Ltd was issued an Electricity Retail Licence (ERL12) on 14 August 2006 by the Economic Regulation Authority (ERA) under sections 7(4) and 15(1) of the Electricity Industry Act 2004. The retail licence was renewed during the audit period and such ERL12 now expires on 13 August 2025.

During the audit period BW1 reported, as part of the Standing Data reporting requirements, two customer accounts as at June 30, (i.e. the Water Corporation and Boddington Gold Mine). It was noted that wholesale supply was made to Synergy by BW2. Customer Contracts for BW1 were established through Power Purchase Agreements (**PPAs**)

Section 13 of the *Electricity Industry Act 2004* requires as a condition of every retail licence that the licensee must, not less than once in every period of 24 months (or any longer period that the Authority allows) calculated from the grant of the licence, provide the Authority with a Performance Audit report by an independent expert acceptable to the Authority. Geographe Environmental Services (GES) has been approved by the Authority (Ref: D0253733 Date: 8/11/22) to undertake the Performance Audit subject to the approved Audit Plan (Ref D257699 Date 20/02/2022).

This is Licensee's third electricity retail licence Performance Audit and the audit has been conducted to assess the Licensee's compliance with its licence conditions.

Previous Performance Audit Report (2017)

The previous 2017 Performance Audit Report made one recommendation and three improvement opportunities. The single non-compliance identified under *Electricity Industry Act*, section 11, about the provision of information to the ERA.

The Licensee confirmed that other than the renewal of the Retail Licence, there have been no substantial changes to the business since the previous Performance Audit.

The 2017 Performance Audit and AMS review reports as well as the ERA's Notice of Assessment are available on the ERA website. The ERA considered BW1 demonstrated a high level of compliance with its licence obligations.

The Performance Audit Report 2017 determined that there were 76 licence obligations applicable to Bluewaters' electricity generation licence and found:

- 30 were rated A1 (adequate controls, compliant)
- 1 was rated A2 (adequate controls, non-compliant)
- 1 was rated ANR (adequate controls, not rated)
- 3 were rated B1 (generally adequate controls, compliant)
- 2 were rated BNR (generally adequate controls, non-compliant)
- 1 was rated B2 (generally adequate controls, non-compliant)
- 38 were rated NP/NR (not performed, not rated).

The 2017 audit identified two non-compliances. One of the non-compliances related to submitting compliance reports to the ERA after the due date and ineffective control process to ensure compliance (Refer obligation 124). The other non-compliance concerned an obligation of the *Customer Transfer*

Code that became obsolete during the previous audit period and as such no corrective action was required (refer obligation 69).

It was noted that the 2014 Guidelines left to the discretion of the licensee the need to determine whether to also include in the post-audit implementation plan actions to address recommendations made by the auditor that represent opportunities to improve controls and compliance processes (i.e. rated A, B, 1 – Refer Table 1). These opportunities for improvement (i.e. 45, 105, 339 and 408) were considered as part of the audit scope but in accordance with the March 2019 Audit and Review Guidelines – Electricity and Gas Licences (**2019 Audit Guidelines**) they are not listed in the non-compliance section for the previous 2017 Performance Audit (refer section 2.5).

The one recommendation to address non-compliant obligation contained in the 2017 PAIP was reviewed for effectiveness and implementation in the scope of audit (Refer Appendix 1) and actions taken by the licensee in response to recommendations for compliance with licence obligations in the previous audit report were considered (refer Table 11),

2022 Performance Audit Findings

The current Performance Audit identified two non-compliant obligations and as required by the Audit Guidelines any identified Opportunities for Improvement (**OFI**) to controls and compliance processes (i.e. rated A, B, 1 – Refer Table 8) have been provide to the Licensee in a sperate report.

It was noted that the effectiveness of the corrective detailed in 2017 PAIP appeared ineffective in resolving the non-compliance and as such it again noted as non-compliant in the current audit period. A summary of non-compliant obligations arising from the current audit are detailed in Table 2.

Table 2: Summary ERL12 Non-Compliant Obligations

Obligation/Report Ref Number	Licence Obligation ¹
29 01/2022/ERL12	Customer Transfer Code 2016 - Clause 4.7 A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer.
124 [©] ERL/02/2022	Electricity Industry Act 2004 - Licence Condition 4.5.1 A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.

[©] Indicates non-compliance in 2017 Performance Audit Report for ERL12

2. AUDIT OPINION

We have undertaken a reasonable assurance engagement on Bluewaters Power 1 Pty Ltd (the Licensee) compliance, in all material respects, with the Electricity Retail Licence (ERL12) (the Licence) and all applicable obligations from the Electricity Compliance Reporting Manuals (January 2022, June 2020, July 2018 and July 2017) released during the audit period (Licence Obligations) (together referred to as the “Licence Conditions”) for the period from 1 January 2018 to 31 December 2022. The assurance engagement was undertaken in accordance with the Economic Regulation Authority’s (ERA) 2019 Audit and Review Guidelines – Electricity and Gas Licences.

In our opinion, based on the procedures we have performed and the evidence we have obtained, except for the non-compliances described in Table 3, BW1 has complied, in all material respects, with the Licence Conditions for the period from 1 January 2018 to 31 December 2022. The Auditor considers the Licensee has achieved a good level of compliance with the conditions of their licence. However, compliance could be strengthened through critical review, improvements, implementation and monitoring of the Licensee’s compliance framework and key control processes (i.e. documented and system based).

Table 3 - Summary of Non-Compliances Performance Audit 2022

REFERENCE NUMBER & LICENCE OBLIGATION ¹		REPORT REF/NON-COMPLIANCE/ SUMMARY OF RECOMMENDATION
29	<p>Customer Transfer Code 2016 - Clause 4.7</p> <p>A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer.</p>	<p>01/2022/ERL12 - Failure to nominate a transfer date in accordance with the specified timeframes on 10 occasions.</p> <p>RECOMMENDATION - Strengthen control processes and systems with relation to Customer Transfers, establish and internal audit program for monitoring and assessment of compliance.</p>
124 [©]	<p>Electricity Industry Act 2004 - Licence Condition 4.5.1</p> <p>A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.</p>	<p>02/2022/ERL12 - A non-compliance was noted in regards to the failure to include the applicable Type 2 non-compliances in the subsequent annual compliance report and the late submission of standing data on two occasions. The control environment (i.e. use of internal audit) in relation to the correct collection and handling of data that the Licensee supplies to ERA and/or compliance related activities were not adequate to ensure accurate reporting of information to the ERA</p> <p>RECOMMENDATION – Develop and implement compliance processes to ensure the completeness and accuracy of the compliance reports provided to the ERA. Integrity of reporting could be verified through the establishment of timely internal audit processes.</p>

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

A summary of Compliance and Control ratings for all applicable Retail Licence obligations is detailed in Table 4.

Table 4 - Compliance and Controls Ratings Summary Table

		COMPLIANCE RATING					
		1	2	3	4	N/R	TOTAL
CONTROLS RATING	A	1	-	-	-	-	1
	B	1	2				3
	C						
	D						
	N/P	38				26	64
	TOTAL	40	2			26	68

Further detail on the recommendations to address the non-compliances are detailed in Table 10A, 10B and Appendix 1. Detailed findings in relation to all assessed retail licence obligations are include in Appendix 1. The recommendations made by the Auditor align with “good electricity industry practice” and relate to enhancing the effectiveness of organisational Control Procedures as well implementing revised internal compliance processes, such as internal audit.

As previously indicated, OFIs identified that relate to the Performance Audit findings have been provided directly to the Licensee and have not been included in this document as required by the 2019 Audit and Review Guidelines – Electricity and Gas Licences section 5.1.8.

As required by the Audit Guidelines (refer section 5.3) the licensee must submit a post-audit implementation plan, with the audit report. The PAIP must be a separate document and must be developed by the Licensee.

Bluewaters Power 1 Pty Ltd Responsibilities for Compliance with the “Licence Conditions”

BW1 is responsible for:

- (a) Compliance with the Licence as evaluated against the conditions within the Licence, for the period 1 January 2018 to 31 December 2022
- (b) Identifying risks that threaten the conditions within the Licence identified above being met
- (c) Identifying suitable compliance requirements as specified by the conditions within the Licence
- (d) Identifying, designing and implementing controls to enable the conditions within the Licence to be met and to monitor ongoing compliance.

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on Bluewaters compliance, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period 1 January 2018 to 31 December 2022. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether BW1 has complied, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 January 2018 to 31 December 2022.

Inherent Limitations

Assurance engagements are subject to inherent limitations, together with the internal control structure, it is possible that misstatement, error or non-compliance with the compliance requirements may occur and not be detected. A reasonable assurance engagement relating to the current audit period does not indicate compliance for future audit periods.

3. PERFORMANCE AUDIT

The Licensee has issued a Consultancy Brief to undertake its third Performance Audit as required by its Electricity Retail Licence (ERL12). The Performance Audit Report is to be provided to the Economic Regulation Authority (ERA/the Authority) to assess the Licensee's level of compliance with the licence conditions. The Performance Audit was conducted in accordance with the 2019 Audit and Review Guidelines – Electricity and Gas Licences (Audit Guidelines).

The purpose of the Performance Audit was to assess the effectiveness of measures taken by the Licensee to meet the conditions of its licence conditions.

3.1 Performance Audit Scope

The Performance Audit is an audit of the effectiveness of measures taken by the licensee to meet the performance criteria specified in the Licence (refer Section 13(2) of the Electricity Act 2004). Performance criteria are defined within Condition 1 of the Licence as:

- The terms and conditions of the Licence
- Any other relevant matter in connection with the applicable legislation that the ERA determines should be part of the Performance Audit.

There were no areas of special focus prescribed by the ERA in relation BW1's Performance Audit.

The Performance Audit encompassed an assessment of the following five key areas using the risk evaluation model (based on ISO 31000:2018) as detailed in the Audit Guidelines (Appendix 3):

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

The Performance Audit Report is an assurance engagement to report on BW1 compliance with the licence obligations and involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the conditions within the Licence. The procedures selected depend on our judgement, including the identification and assessment of risks of material noncompliance with the licence obligations as evaluated against its Licence Conditions.

The audit procedures included the following within the scope of the Performance Audit Report:

- 2019 Audit and Review Guidelines: Electricity and Gas Licences (Audit Guidelines)
- Electricity Compliance Reporting Manual (Release Date July 2017, July 2018, June 2020, January 2022)
- 2022 Audit Plan as developed and approved by the ERA;
- 2017 Performance Audit – ERL12
- Interviews with BW1 personnel
- Review of applicable documents (as defined in the Audit Plan), systems and walkthrough of control processes
- Detailed sample testing and data analysis where obligations were rated as a priority 2 and above in the approved audit plan

A detailed list of documents reviewed during the Performance Audit is included in Appendix 2.

The Performance Audit was conducted in accordance with ISO 31000 Risk Management – Guidelines, APES 110 Code of Ethics and the following Standards on Assurance Engagement issued by the Auditing and Assurance Standards Board:

- ASAE 3000 - Assurance Engagements Other than Audits or Reviews of Historical Financial Information
- ASAE 3100 - Compliance Engagements.
- Auditing Standard ASA 315 - Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment
- Auditing Standard ASA 500 - Audit Evidence
- Auditing Standard ASA 530 - Audit Sampling

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

Performance Audit Excluded Conditions

There were some Electricity Compliance Reporting Manual obligations for ERL12 that have been excluded from the audit because they are not applicable to BW1. During the Audit Period, there were no Type 1 reporting requirements applicable to ERL12. The Licensee did not have small use customers. Excluded compliance obligations were detailed in the Audit Plan and are summarised in Table 5 . Deviations from the Audit Plan are detailed in Section 1.3.

Table 5 – Retail Licence Obligations Excluded from the Audit Scope

Electricity Compliance Reporting Manual Section	Obligation Reference	Explanation for Obligations Not Applicable to BW1 Operations
8. Type 1 reporting obligations		
<i>Electricity Industry Act 2004, section 82</i>	234, 235, 236, 257	The Licensee is not authorised to sell electricity to small use customers under Clause 2.1 of ERL12.
10. Electricity Industry (Obligation to Connect) Regulations – Licence conditions and obligations		
<i>Electricity Industry (Obligation to Connect) Regulations 2005</i>	72-77	The Licensee is not authorised to sell electricity to small use customers under Clause 2.1 of ERL12.
11. Electricity Industry (Customer Contracts) Regulations – Licence conditions and obligations		
<i>Electricity Industry (Customer Contracts) Regulations 2005</i> Retail Licence, condition 4.1.1	79-100	The Licensee is not authorised to sell electricity to small use customers under Clause 2.1 of ERL12.
12. Electricity Industry Act – Licence conditions and obligations		
Retail Licence, condition 4.1.1	107**	The Licensee did not take an interest in land or easement over land using powers defined by the <i>Land Administration Act 1997</i> during the audit period.
Retail Licence, condition 6.7.1	110	The Licensee has not been designated under s71(1) of the Electricity Act as the supplier of last resort.
13. Electricity licences – Licence conditions and obligations		
<i>Electricity Industry Act, section 11</i>	114, 116-118	The Licensee is not authorised to sell electricity to small use customers under Clause 2.1 of ERL12.
Retail Licence, condition 5.2.4	120	Obligation 120 was not applicable as during the audit period, Bluewaters Power 1 Pty Ltd was not prescribed individual performance standards by the ERA during the audit period.
14. Code of Conduct – Licence conditions and obligations		
<i>Electricity Industry Act, section 82</i>	130 *- 244, 272 *- 316	The Licensee is not authorised to sell electricity to small use customers under Clause 2.1 of ERL12. Additionally, the Licensee does not have any non-contestable customers (i.e. residential customers). <i>* Note only inclusive of Retail Licensee obligations</i>
<i>Electricity Industry Act, section 82</i>	245-271	The Licensee does not have any pre-payment meters as such this Clause is not applicable to the audit scope.
15. Electricity Industry Metering Code – Licence conditions and obligations		
<i>Electricity Industry Metering Code 2012</i>	401 & 405	The licensee has an ETAC with Western Power, however, all meters on the Licensee's network are owned and maintained by Western Power, as such obligations 401 and 405 relevant to meters, meter data and metering installation are excluded from the audit scope.

* Electricity Compliance Reporting Manual – January 2022

** Variation to Audit Plan

The Retail Licence compliance elements that were included in the scope of this audit are as defined in Table 9 and are further detailed in Appendix 1.

3.2 Performance Audit Methodology

We have undertaken a document review, attended a site visit to interview personnel (refer as listed in table 7) and have been demonstrated the application of some key operational systems.

The site audit was conducted in BW1s Perth offices on the 7th and 28th February 2023 to access information, make enquiries and interview relevant personnel. The Auditor confirms there were no other functions performed by another entity on behalf of the Licensee that required review. The Licensee has developed and implemented a BW1 portal to support and improve aspects of the business operations undertaken by the Licensee. The process was detailed and reviewed during the audit. This Performance Audit report is an accurate representation of the Auditor’s findings and opinions.

The types of audit procedures and audit evidence obtained were specified in the Audit Plan and were commensurate with the Audit Priority allocated to the Licence obligations. The Audit Priority assigned to the licence obligation and the strength of the Licensee’s control environment (refer Table 6) guided the nature and extent of the audit procedures applied. The Auditor used their professional judgement to determine what constituted sufficient audit evidence and undertook adequate review of all Licence Obligations to confirm the Audit Priority allocated in the Audit Plan (refer Appendix 1 & 2 for detail).

Table 6 - Description of Controls Assessed

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

Where the Auditor identified inadequacies with the controls, they have been disclosed in the observations section of the report. The Performance Audit methodology required the Audit to review both current and former controls, however, as detailed in the Audit Guidelines only controls currently in place were rated.

Further as specified in the Audit Guidelines (refer section 4.2.1) the Licensee’s controls (control environment and control procedures) were only assessed and a control rating provided for:

- Audit priority of 1, 2 or 3 – licence obligations with an assigned audit priority of 1, 2 or 3. If the auditor raises an audit priority after the planning stage from 4 or 5 to 1, 2 or 3, the auditor must also assess the licensee’s controls.

- Non-compliant – licence obligations that the auditor has rated non-compliant (i.e, compliance rating of 2, 3 or 4).

It is confirmed that that the Licensee provided assistance to the Auditors, as required by Section 4.1 of the Audit Guidelines (2019) by providing the audit team;

- Access to the facilities and business premises identified in the audit plan.
- Access to materials and information sources that the auditors needed to conduct the audit or review, including data, reports, records and any other relevant information that were available.
- Access to the relevant personnel at the Perth office attended during the site visit.

Table 7 - List of Personnel Who Participated In Audit & Review

No.	Name	Company	Position Description
1	Daniel Kurz	SSCP	Executive General Manager - Commercial
2	Dimitri Lorenzo	BW2	Regulatory & Trading Analyst
3	Kelly Hetherington	BW2	Business Services Coordinator
4	Luke Thistlethwaite	BW2	Market Trading & Financial Assistant
5	Iulian Sirbu	SSCP	Senior Manager Energy & Retail
6	Phil Rosati	SSCP	IT Manager

In executing the Audit Plan the Auditor provided the Licensee with an audit program addressing in detail the compliance obligations. A document share process was facilitated by the Licensee and the key documents reviewed are detailed in Appendix 2. Consideration of the previous Performance Audit findings was undertaken in the development of the Audit Plan. Where applicable, the effectiveness of corrective actions have been considered in the report.

The Performance Audit required 60 hours of Nicole Davies time.

3.3 Performance Audit Objectives

The Performance Audit has been conducted in order to assess the effectiveness of Bluewaters Power 1 Pty Ltd’s compliance processes and the level of compliance with the conditions of its Electricity Retail Licence ERL12.

3.4 Performance Audit Summary of Findings

A two-dimensional rating scale (refer Section 5.1.6.1 of the Audit Guidelines and Table 8 below) was used in the Audit report to summarise the controls and compliance rating for each licence condition. Each obligation was rated for both the adequacy of existing controls and the compliance with the relevant licence obligation. The methodology for the Audit was clearly defined in the Audit Plan.

Table 8 - Audit Compliant and Control Rating Scales

Performance Audit Compliance & Controls Rating Scales			
Controls Rating		Compliance Rating	
Rating	Description	Rating	Description
A	Adequate controls – no improvement needed	1	Compliant
B	Generally adequate controls – improvement needed	2	Non-Compliant – minor impact on customers or third parties
C	Inadequate controls – significant improvement needed	3	Non-Compliant – moderate impact on customers or third parties
D	No controls evident	4	Non-Compliant – major impact on customers or third parties
N/P	Not Performed – A controls rating was not required	N/R	Not rated – No activity took place during the audit period

As required by the Audit Guidelines Section 5.1.6.1, Table 9 lists the number of licence obligations that were given each combination of compliance and controls ratings. The table allows licensees and the ERA to confirm the auditor has rated all relevant licence obligations and provides a simple summary of the licensee’s compliance during the audit period.

Table 9 - Performance Audit Compliance Summary

Ref. No.*	Retail Licence Reference	Audit Priority	Controls Rating					Compliance Rating				
			A	B	C	D	N/P	1	2	3	4	N/R
9 ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE 2016 – LICENCE CONDITIONS AND OBLIGATIONS												
6	Clause 3.2(2) / ERL Condition 4.1.1	4					N/P	1				
7	Clause 3.4(1) / ERL Condition 4.1.1	4					N/P	1				
8	Clause 3.5(3) / ERL Condition 4.1.1	4					N/P					N/R
9	Clause 3.6(2) / ERL Condition 4.1.1	4					N/P					N/R
16	Clause 3.9(1) / ERL Condition 4.1.1	4					N/P					N/R
17	Clause 3.9(2) / ERL Condition 4.1.1	4					N/P					N/R
18	Clause 3.9(3) / ERL Condition 4.1.1	4					N/P					N/R
19	Clause 3.9(4) / ERL Condition 4.1.1	4					N/P	1				
23	Clause 4.2(2) / ERL Condition 4.1.1	4					N/P	1				
24	Clause 4.3 / ERL Condition 4.1.1	4					N/P	1				
25	Clause 4.4(1) / ERL Condition 4.1.1	4					N/P	1				
26	Clause 4.4(2) / ERL Condition 4.1.1	4					N/P					N/R
27	Clause 4.5(1) / ERL Condition 4.1.1	4					N/P	1				
28	Clause 4.6(3) / ERL Condition 4.1.1	4					N/P					N/R
29	Clause 4.7 / ERL Condition 4.1.1	4		B					2			
30	Clause 4.8(2) / ERL Condition 4.1.1	4					N/P					N/R
34	Clause 4.9(6) / ERL Condition 4.1.1	4					N/P	1				
37A	Clause 4.10(4) / ERL Condition 4.1.1	4					N/P					N/R
39	Clause 4.11(3) / ERL Condition 4.1.1	4					N/P	1				
40	Clause 4.12(3) / ERL Condition 4.1.1	5					N/P					N/R
43	Clause 4.15 / ERL Condition 4.1.1	5					N/P					N/R
44	Clause 4.16 / ERL Condition 4.1.1	4					N/P	1				
45	Clause 4.17 / ERL Condition 4.1.1	4					N/P	1				
48	Clause 5.2 / ERL Condition 4.1.1	4					N/P	1				
48A	Clause 6.1 / ERL Condition 4.1.1	4					N/P	1				
49	Clause 6.2 / ERL Condition 4.1.1	4					N/P	1				
52	Clause 6.4(1) / ERL Condition 4.1.1	4					N/P					N/R
53	Clause 6.4(2) / ERL Condition 4.1.1	4					N/P					N/R
54	Clause 6.6 / ERL Condition 4.1.1	4					N/P	1				
55	Clause 7.1(1) / ERL Condition 4.1.1	5					N/P					N/R
56	Clause 7.1(2) / ERL Condition 4.1.1	5					N/P					N/R
57	Clause 7.1(3) / ERL Condition 4.1.1	4					N/P					N/R
58	Clause 7.2(4) / ERL Condition 4.1.1	5					N/P					N/R

59	Clause 7.3(2) / ERL Condition 4.1.1	5					N/P						N/R
12 ELECTRICITY INDUSTRY ACT 2004 – LICENCE CONDITIONS AND OBLIGATIONS													
101	Section 13(1) / Licence Condition 5.3.1	4					N/P	1					
105	Section 17(1) / Licence Condition 4.2.1	4	A					1					
106	Section 31(3) / Licence Condition 4.1.1	2		B				1					
13 ELECTRICITY LICENCES – LICENCE CONDITIONS AND OBLIGATIONS													
119	Section 11 / Licence Condition 4.3.1	4					N/P	1					
121	Section 11 / Licence Condition 5.3.2	4					N/P	1					
123	Section 11 / Licence Condition 4.4.1	4					N/P	1					
124 [®]	Section 11 / Licence Condition 4.5.1	2		B					2				
125	Section 11 / Licence Condition 3.8.1 & 3.8.2	4					N/P						N/R
126	L Section 11 / Licence Condition 3.7.1	4					N/P	1					
15 ELECTRICITY INDUSTRY METERING CODE 2012 – LICENCE CONDITIONS AND OBLIGATIONS													
324	Clause 3.3B / Licence Condition 4.1.1	4					N/P	1					
339	Clause 3.11(3) / Licence Condition 4.1.1	4					N/P	1					
371	Clause 4.5(1) / Licence Condition 4.1.1	5					N/P	1					
372	Clause 4.5(1) / Licence Condition 4.1.1	5					N/P	1					
373	Clause 4.5(2) / Licence Condition 4.1.1	4					N/P	1					
388	Clause 5.4(2) / Licence Condition 4.1.1	4					N/P	1					
402	Clause 5.17(1) / Licence Condition 4.1.1	4					N/P	1					
406	Clause 5.19(1) / Licence Condition 4.1.1	5					N/P	1					
407	Clause 5.19(2) / Licence Condition 4.1.1	5					N/P	1					
408	Clause 5.19(3) / Licence Condition 4.1.1	4					N/P	1					
410	Clause 5.19(6) / Licence Condition 4.1.1	5					N/P	1					
416	Clause 5.21(5) / Licence Condition 4.1.1	4					N/P						N/R
417	Clause 5.21(6) / Licence Condition 4.1.1	4					N/P	1					
435	Clause 5.27 / Licence Condition 4.1.1	4					N/P	1					
448	Clause 6.1(2) / Licence Condition 4.1.1	4					N/P	1					
451	Clause 7.2(1)/ Licence Condition 4.1.1	5					N/P	1					
453	Clause 7.2(4) / Licence Condition 4.1.1	4					N/P						N/R
454	Clause 7.2(5) / Licence Condition 4.1.1	4					N/P						N/R
455	Clause 7.5/ Licence Condition 4.1.1	4					N/P	1					
456	Clause 7.6(1)/ Licence Condition 4.1.1	4					N/P	1					
457	Clause 8.1(1)/ Licence Condition 4.1.1	5					N/P						N/R
458	Clause 8.1(2)/ Licence Condition 4.1.1	5					N/P						N/R
459	Clause 8.1(3)/ Licence Condition 4.1.1	5					N/P						N/R
460	Clause 8.1(4)/ Licence Condition 4.1.1	4					N/P						N/R

461	Clause 8.3(2) / Licence Condition 4.1.1	5					N/P					N/R
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*Obligation No. Electricity Compliance Reporting Manual – January 2022

© Non-Compliance in 2018 Performance Audit or Non-Compliance Report submitted during the audit period.

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

3.5 Summary Performance Audit Recommendations & Action Plans

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

Table 10A - Resolved during the current audit period

REFERENCE (No./Year)	LICENCE OBLIGATION REF NUMBER ¹ / CONTROLS AND COMPLIANCE RATING <i>Legislation</i> / Section, Clause or Regulation ▪ Details of Obligation ○ Details of Non-Compliance or Inadequacy of Controls	DATE RESOLVED & ACTION TAKEN BY THE LICENSEE	AUDITORS' COMMENTS O Further Action Required /Details of Further Action Required
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There were no Performance Audit recommendations that were resolved during the current audit period.

Table 10B - Unresolved During the Current Audit Period

REFERENCE (No./Year)	LICENCE OBLIGATION REF NUMBER ¹ / CONTROLS AND COMPLIANCE RATING <i>Legislation</i> / Section, Clause or Regulation <ul style="list-style-type: none"> ▪ Details of Obligation ○ Details of Non-Compliance or Inadequacy of Controls 	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
01/2022/ERL12	29 B2 <i>Electricity Industry Customer Transfer Code 2016</i> Clause 4.7 <ul style="list-style-type: none"> ▪ A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer. ○ Failure to nominate a transfer date in accordance with the specified timeframes on 10 occasions. 	In order to facilitate compliance with the Retail Licence and the obligation to ensure the nominated transfer date is compliant with the specified times frames in the <i>Customer Transfer Code</i> , the Licensee should: <ul style="list-style-type: none"> ▪ Strengthen control processes, for example development of a flow chart, control procedure or reference to the Western Power Build Pack (Refer Western Australian Electricity Market Build Pack - Customer Transfer and Standing Data Procedure (westernpower.com.au) section 4) ▪ Review the possibility of developing a macro as an embedded control to the Addition to Connection Point Schedule which would allow the specified timeframes to be considered, specifically utilising the following columns of the spreadsheet: <ul style="list-style-type: none"> ○ NMI ○ Connection Point Location ○ Proposed Transfer Date ○ Request COMMS ○ Meter Type ▪ Ensure that the control procedure developed details parameters for the timely the scheduling of tasks, i.e. on the receipt of the Water Corp instructions enter the details to the Addition to Connection Point Schedule at least 15 business days prior to requested transfer date in order to account for potential human error such as requests aligning with hight end 	Refer to the 2022 PAIP

REFERENCE (No./Year)	LICENCE OBLIGATION REF NUMBER ¹ / CONTROLS AND COMPLIANCE RATING <i>Legislation</i> / Section, Clause or Regulation <ul style="list-style-type: none"> ▪ Details of Obligation ○ Details of Non-Compliance or Inadequacy of Controls 	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
02/2022/ERL12	124 [©] B2 <i>Electricity Industry Act 2004</i> Section 11 Retail Licence, condition 4.5.1 <ul style="list-style-type: none"> ▪ A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act 	<p>of month work demands, public holidays or responsible personnels annual leave, etc.</p> <ul style="list-style-type: none"> ▪ Establish a compliance process to ensure non-compliances with Retail Licence obligations are monitored and mitigated, for example development of a compliance framework that facilitates internal audit. ▪ Ensure the internal audit process supports the integrity of reporting of non-compliances to the ERA, specifically ensure the audit is undertaken prior to June 30 annually in order to identify any non-compliances relating to the reporting year. Noting the Annual Reports are due August 31 which would allow for corrective action if required. ▪ Include the compliance requirements with the responsible personnels Training and Performance Review Process (i.e. SPARK) to encourage development of document processes and reduce risk to the business of loss of tacit knowledge <p>Develop a more effective process for preparation of Compliance reports to ensure the integrity of data report. Additionally, training requirements should be reviewed to ensure understanding and awareness of the legislative requirements relating to ERL12.</p>	Refer to the 2022 PAIP

REFERENCE (No./Year)	LICENCE OBLIGATION REF NUMBER ¹ / CONTROLS AND COMPLIANCE RATING <i>Legislation</i> / Section, Clause or Regulation ▪ Details of Obligation ○ Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
	<ul style="list-style-type: none"> ○ A non-compliance was noted in regards to the failure to include the applicable Type 2 non-compliances in the subsequent annual compliance report and the late submission of standing data on two occasions. The control environment (i.e. use of internal audit) in relation to the correct collection and handling of data that the Licensee supplies to ERA and/or compliance related activities were not adequate to ensure accurate reporting of information to the ERA. 	<p>Revise the Compliance Register to ensure:</p> <ul style="list-style-type: none"> ➤ the Obligations are referenced accurately against the current Electricity Compliance Reporting Manual (i.e. there is a process established for updating obligations) ➤ include Reportable Field or use "Impact of Non-Compliance" column as only type 1 and 2 obligations are reportable (i.e. obligation type (NR, 1 or 2)) ➤ include compliance criteria field in Compliance Register to allow internal audit process to be established and create a time dependent audit schedule (i.e. prior to the submission of the Annual Compliance Report 31 August annually to ensure information reported is correct). ➤ Ensure a record of the review is able to be recorded. ➤ Incorporate 01/2022/ERL12 recommendations where appropriate. 	

²The reference number allocated to the licence obligation in the Electricity Compliance Reporting Manual.

4. STATUS OF RECOMMENDATIONS FROM THE 2017 PERFORMANCE AUDIT

There was one non-compliance noted in the previous audit period, which was not resolved to the satisfaction of the auditor prior to end of audit period. The effectiveness of the corrective action was reviewed during the current audit period. The current status of the previous audit recommendations is shown in Table 1.

Table 11 - Status of Recommendations for Non-Compliances from the 2017 Audit

A 2017 Non-Compliance Resolved During Current Audit Period			
REFERENCE (No./Year)	LICENCE OBLIGATION REF NUMBER ¹ / CONTROLS AND COMPLIANCE RATING <i>Legislation</i> / Section, Clause or Regulation ▪ Details of Obligation Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	DATE RESOLVED/ DETAILS OF FURTHER ACTION REQUIRED
There were no previous Performance Audit non-compliances resolved during the current audit period.			
B 2017 Non-Compliance Unresolved During Current Audit Period			
REFERENCE (No./Year)	LICENCE OBLIGATION REF NUMBER ¹ / CONTROLS AND COMPLIANCE RATING <i>Legislation</i> / Section, Clause or Regulation ▪ Details of Obligation ▪ Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	FURTHER ACTION REQUIRED DETAILS OF FURTHER ACTION REQUIRED
3/2018/ERL12	124 B2 <i>Electricity Industry Act, section 11</i> Licence Condition 4.4.1	Develop a compliance process to ensure reporting requirements are adhered to.	YES Licensee has only partially addressed the recommendation with the development of the Compliance Register. A review and/or accountability process has not been established.

- A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.
- The 2016 Annual Compliance Report was submitted late and all other reports during the audit period were submitted on or just prior to the due date. The Compliance Monitoring Spreadsheet developed following the previous audit report was found to be ineffective in ensuring compliance. This finding was identified in the previous audit refer 2/2014.

ERA Updates up until 2019 were sighted.

¹ Refers to electricity retail licence obligation in the Electricity Compliance Reporting Manual 2022

4.1 Deviation from the Audit Plan

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

Table 12 - Audit Plan Deviations

REF	OBLIGATION REFERENCE	DEVIATION DESCRIPTION
107 Type [2]	Electricity Industry Act 2004 , Licence Condition 4.1.1 A licensee must pay the costs of taking an interest in land or an easement over land.	Audit Priority - Priority 4 Deviation – Not Applicable Explanation of Revision – BW1 did not take an interest in land or easement over land using powers defined by the <i>Land Administration Act 1997</i> during the audit period.

APPENDIX 1- BLUEWATERS POWER 1 PTY LTD PERFORMANCE AUDIT

MARCH 2023

Table 23 - Performance Audit Findings

ELECTRICITY INDUSTRY – LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
9 ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE – LICENCE CONDITIONS AND OBLIGATIONS			
6 Type [2]	Clause 3.2(2) - A retailer must submit a separate data request for each connection point, unless otherwise agreed.		<p>COMPLIANCE FINDING: The Licensee demonstrated the limitation during the site audit and confirmed BW1 submitted a separate data request for each connection point.</p> <p>DOCUMENTS/SYSTEMS: Western Power Build Pack, Western Power Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Licensee confirmed they did not undertake an alternate agreement with Western Power. Any change to the process would require the agreement of Western Power. ▪ Compliance with the requirement was inherent in the design of the Western Power Portal (the Portal). The web portal has been configured to limit data requests submissions to the prescribed 20 requests per day ▪ The Web Portal only allowed one NMI per data request. ▪ A NMI Standing Data Request must specify the NMI and Checksum ▪ The Western Power Build Pack defined the processes, procedures and methods used to communicate between the network operator and code participants. Specifically, Customer Transfer and Standing Data Procedure. ▪ No documented procedures were provided for review in relation to Requesting for, and Handling of, Customer Data.
	PRIORITY	CONTROLS RATING	
4	N/P	1	

2021 RECOMMENDATION - NIL			
7 Type [2]	Clause 3.4(1) - A retailer must submit a data request electronically and must not submit more than a prescribed number of standing or historical data requests in a business day, unless otherwise agreed.		<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period data requests were submitted electronically (via the Portal) and BW1 did not submit to Western Power in a business day more than the prescribed number of standing or historical data requests in a business day. There were no instances where alternate agreements were requested.</p> <p>DOCUMENTS/SYSTEMS: Western Power Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Portal restricted the number of requests for standing and historical consumption data to 100 per day and the Licensee was unable to exceed prescribed number of requests unless a request to do so was sought from WP. ▪ The Portal was utilised for standing data and historical consumption data requests. ▪ The Western Power Build Pack referred to the request day as the business day where the request was received by the participant before Close of Business (or the next business day if the request was submitted on a non-business day). ▪ Build Pack referred to end of Business Day End of Day is defined as 11:59 Western Standard Time. ▪ Web Portal provided a history of data requests for the audit period ▪ The Licensee demonstrated during the site audit the report for all data requests. ▪ No documented procedures were provided for review in relation to Requesting for, and Handling of, Customer Data
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	N/P	1
2021 RECOMMENDATION - NIL			
8 Type [2]	Clause 3.5(3) - A retailer must withdraw a request for historical consumption data if the contestable customer's verifiable consent ceases to apply before the network operator provides the historical consumption data.		<p>COMPLIANCE FINDING: The Licensee confirmed during the period 1 January 2018 to 31 December 2022, BW1 was not required to submit or withdraw any requests made for historical consumption data through the Western Power Web Portal, due to a contestable customer withdrawing consent for such data to be obtained.</p>

				<p>DOCUMENTS/SYSTEMS: Web Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Examples of meter history requests submitted and overview of the system was demonstrated.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	N/R	
2021 RECOMMENDATION - NIL				
9 Type [2]	<p>Clause 3.6(2) - A retailer must pay any reasonable costs incurred by the network operator for work performed in relation to a request for historical consumption data that has been subsequently withdrawn.</p>			<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period there were no withdrawn historical consumption data requests that incurred costs and as such no payments were made to WPN for work performed.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, WP invoices, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS:
	4	N/P	N/R	<ul style="list-style-type: none"> Licensee confirmed that there were no non-energy invoices incurred in relation withdrawal of historical consumption data.
2021 RECOMMENDATION - NIL				
16 Type [2]	<p>Clause 3.9(1) A retailer may only use data relating to a contestable customer to provide that customer with a quotation for the supply of electricity by the retailer; or to initiate a transfer of that customer.</p>			<p>COMPLIANCE FINDING: The Licensee confirmed that during the period subject to audit no quotations for supply of electricity were provided and no transfers were initiated.</p> <p>DOCUMENTS/SYSTEMS: Western Power Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial</p>

	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING NR	OBSERVATIONS: <ul style="list-style-type: none"> No tendering or quotations were undertaken by BW1 during the audit period.
2021 RECOMMENDATION - NIL				
17 Type [2]	Clause 3.9(2) - A retailer must not aggregate a contestable customer's historical consumption data with that of other contestable customers for the purposes of internal business development, if requested not to do so by the customer.			<p>COMPLIANCE FINDING: During the audit period there have been no requests to not aggregate a contestable customer's historical consumption data. Data is aggregated as part of normal business procedures. As such this requirement has not been rated.</p> <p>DOCUMENTS/SYSTEMS: Western Power Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	OBSERVATIONS: <ul style="list-style-type: none"> Nil
2021 RECOMMENDATION - NIL				
18 Type [2]	Clause 3.9(3) - A retailer must not disclose a contestable customer's data to any other person without the verifiable consent of the contestable customer, except in the circumstances defined.			<p>COMPLIANCE FINDING: The organisation maintained copies of its customer's verifiable consent (VC) electronically. The organisation was aware of the requirement to maintain VC and has established processes for managing the obtaining of VC. During the audit period the licensee has not disclosed a contestable customer's data.</p> <p>DOCUMENTS/SYSTEMS: Western Power Portal, email records and communication with Water Corporation, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>

	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING NR	OBSERVATIONS: <ul style="list-style-type: none"> The processes to record VC were demonstrated and have been implemented from the electronic records of the files reviewed during the site visit.
2021 RECOMMENDATION - NIL				
19 Type [2]	Clause 3.9(4) - A retailer must keep a copy of the verifiable consent received from a contestable customer for two years.			<p>COMPLIANCE FINDING: During the audit period, copies of verifiable consent were maintained. There are adequate systems established for backing up and preservation of data. In all instances reviewed the obligation of verifiable consent was fulfilled and the relevant paperwork located.</p> <p>DOCUMENTS/SYSTEMS: Western Power Portal, email records and communication with Water Corporation, IT Disaster Recovery Plan, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant, IT Manager</p>
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	OBSERVATIONS: <ul style="list-style-type: none"> It was noted that the organisation retains records for greater than the 2 year period, it was understood no records have been disposed. Archives may be retained and were confirmed to be retrievable by the IT Department
2021 RECOMMENDATION - NIL				
23 Type [2]	Clause 4.2(2) - A retailer must submit a separate customer transfer request for each connection point, unless otherwise agreed.			<p>COMPLIANCE FINDING: Web portal only allows for singular Customer Transfer Requests (CTR) submissions, compliance is inherent in system design.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS:

	4	N/P	1	<ul style="list-style-type: none"> Record of each transfer request submitted was maintained in the Western Power Web Portal and a search of CTRs undertaken during the audit period was provided.
2021 RECOMMENDATION - NIL				
24 Type [2]	Clause 4.3 - A retailer's reason for a transfer must be specified in the customer transfer request form as either to transfer a contestable customer to the retailer that submitted the customer transfer request or to reverse an erroneous transfer.			<p>COMPLIANCE FINDING: For the duration of the audit period the Licensee confirmed that reasons for a customer's transfer were recorded on the CTR within the Web Portal. There were no erroneous transfers observed during the audit period under "Transfer Type".</p> <p>DOCUMENTS/SYSTEMS: Web Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> All transfers were conducted via the portal. Compliance with requirement was inherent in the portal design. Licensee demonstrated the use of the Web Portal and verification of these operational parameters. System Control via Web Portal as transfer type was a mandatory field i.e. drop down list
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	
2021 RECOMMENDATION - NIL				
25 Type [2]	Clause 4.4(1) - A retailer may only submit a customer transfer request if it has an access contract for the network unless it is to reverse an erroneous transfer.			<p>COMPLIANCE FINDING: All transfers conducted on Web Portal. Confirmed BW1 has a valid ETAC. Without which the organisation would not be able to submit customer transfer request forms through network operator's web portal.</p> <p>The CTR details are part of the CTR section of the Web Portal. If the access contract is not specified then Metering will not authorise and will contact the WP Account Manager to liaise for resolution.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Western Power Build Pack, 10-10.4, 11, 12</p>

				<p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Western Power controlled access to the Portal. BW1 was required to have an ETAC to facilitate this process. CTR process as described in the Build Pack Procedure for Customer Transfer and Standing Data request had auto validation features for when the CTR did not specify a valid access contract, applicable to the incoming retailer.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	
2021 RECOMMENDATION - NIL				
26 Type [2]	<p>Clause 4.4(2) - A retailer that submits a customer transfer request to reverse an erroneous transfer must ensure the transfer was made in error and, if it is an incoming retailer, confirm the identity of the previous retailer.</p>			<p>COMPLIANCE FINDING: All transfers and records of transfers were conducted on the Web Portal. There were no erroneous transfers observed during the audit period under “Transfer Type”. Report provided by the Financial Analyst. As such this requirement cannot be rated.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	NR	<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Licensee confirmed there were no requirements to reverse erroneous transfers.
2021 RECOMMENDATION - NIL				
27 Type [2]	<p>Clause 4.5(1) - A retailer must submit a customer transfer request electronically and must not submit more than a prescribed number of customer transfer requests in a business day or with the same nominated transfer date, unless otherwise agreed.</p>			<p>COMPLIANCE FINDING: During the audit period there were 2 instances observed where the more than the prescribed limit of 20 CTRs submissions were exceeded on a business day or on a day with same nominated transfer date. The Licensee confirmed that as the Web Portal prohibited excess of 20 per day as required agreements to enable the transfers were facilitated.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, 10-10.4, 11, 12</p>

			<p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> All transfers were undertaken on Web Portal. Generally, the number of customer transfer requests is inherent in the system design. The web portal only allows 20 transfers per day. Relevant BW1 personnel were all aware of limits, however, during the audit period there were 2 instances where the system limit of 20 per day was required to be exceeded. Liaison with WPN was confirmed by the Licensee. Compliance was inherent in the Web Portal design as it constrained the number of transfers to less than the prescribed number It was noted the Build Pack detailed the process.
	<p>PRIORITY 4</p>	<p>CONTROLS RATING N/P</p>	<p>COMPLIANCE RATING 1</p>
	<p>2021 RECOMMENDATION - NIL</p>		
28 Type [2]	<p>Clause 4.6(3) - A retailer must withdraw a customer transfer request if the contestable customer's verifiable consent ceases to apply before the transfer occurs.</p>	<p>COMPLIANCE FINDING: During the audit period there were 10 CTRs withdrawn. The licensee confirmed, that in all instances, the withdrawal was not subject to the cessation of the customers VC.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Verifiable Consent to transfer is different from Verifiable Consent to access meter data history or standing data. Customer Transfer Requests were only submitted after the receipt of the instructions from the customer. The process of communication of NMIs to be transferred was considered verifiable consent. 	
	<p>PRIORITY 4</p>	<p>CONTROLS RATING N/P</p>	<p>COMPLIANCE RATING N/R</p>
	<p>2021 RECOMMENDATION - NIL</p>		

<p>29 Type [2]</p>	<p>Clause 4.7 - A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer.</p>	<p>COMPLIANCE FINDING: The Licensee confirmed, there were 10 instances during the audit period where the Licensee nominated a transfer date outside the specified timeframes. In all instances the NMIs were at site addresses not in the metropolitan region that required a meter change (i.e. from a basic meter to a comms meter).</p> <p>Unless the CTR was to reverse an erroneous transfer, the <i>Customer Transfer Code</i> specified lead times required i.e. 3 business days in the metropolitan area to transfer customers to the new retailer, and 5 business days for non-metropolitan areas. These dates were subject to increased timeframes for the metropolitan and non-metropolitan areas and if the contestable customers premise required meter read or change, these were 8 and 15 business days respectively.</p> <p>In all 10 instances of rejected CTRs the non-metropolitan NMI was outside the 15 business days.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, email communication Water Corp, WEFS, 1-1.4, 2-2.2, 3-3.5, 4.4, 8, 10-10.4, 11, 15 -15.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ It was noted that the VC for a CTR was evident as the email communication from Water Corp. Typically long lead times facilitated planning to ensure the transfer occurred within the specified timeframes. However, there were instances where high work demands resulted in delaying the action and limited the ability of the Licensee to comply with CTR nominated dates. ▪ The Web Portal was used to nominate the transfer date for CTRs and the Web Portal included a table with reference to the specified timeframes on the CTR submission page ▪ BW1 Personnel interviewed were all aware of system requirements. Web Portal, WEFS and the Addition to Connection Point Schedule were reviewed with the Market Trading & Financial Analyst. ▪ It was noted that the Market Trading & Financial Analyst had made a number of proactive process improvements ensure compliance from 2021 through to the end of the Audit Period, however, these have not been captured in control processes (i.e. documented or systemic).
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			<ul style="list-style-type: none"> ▪ The Licensee has not established any specific documentation in relation to the Web Portal. It was noted, some workflow practices are contained in the Addition to Connection Point Schedule, such as the table with lead times for transfers included. However, process improvements made by the Market Trading & Financial Analyst were noted to not be documented and as such the Addition to Connection Point Schedule was not fully reflective of current processes, for example timing for the scheduling of the transfers being undertaken at the beginning of the month to allow for 15 business days, internal review of work by Department personnel and increased communication between Water Corporation and Bluewaters' to ensure the accuracy of the information on the transfer requests. ▪ The Portal did not automatically account for public holidays when submitting the CTR and the CTR could be rejected. ▪ It was noted that on the majority of occasions the requirements with regard to the transfer date referenced in clause 4.7 were met and since 2021 there have been no further rejections. ▪ The Build Pack defined the processes, procedures and methods used to communicate between the network operator and code participants. ▪ Noted that the previous audit referred to a process of compliance that was no longer implemented. Adherence appeared to cease when the employee responsible moved from the role (i.e. loss of tacit knowledge). The Market Trading & Financial Analyst has developed control processes to ensure compliance, however as noted previously, these have yet to be formalised. ▪ The Licensee indicated that ordinarily compliance was inherent in system design; date of transfer must be nominated to successfully submit transfer. Further, the web portal would automatically reject any nominated transfer dates that exceed the specified timeframes. In the instance of public holidays and meters requiring to be changed it does not appear the Web Portal considers these factors. ▪ There were no erroneous transfers during the audit period. ▪ Integrity of the Annual Compliance Reports to the ERA in 2021 and 2022 were impacted as the non-compliance with this type 2 reportable obligation was not reported in the respective Annual Compliance Reports.
PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
4	B	2	
<p>RECOMMENDATION 01/2022/ERL12: In order to facilitate compliance with the Retail Licence and the obligation to ensure the nominated transfer date is compliant with the specified times frames in the <i>Customer Transfer Code</i>, the Licensee should:</p> <ul style="list-style-type: none"> ▪ Strengthen control processes, for example development of a flow chart, control procedure or reference to the Western Power Build Pack (Refer Western Australian Electricity Market Build Pack - Customer Transfer and Standing Data Procedure (westernpower.com.au) section 4) 			

	<ul style="list-style-type: none"> ▪ Review the possibility of developing a macro as an embedded control to the Addition to Connection Point Schedule which would allow the specified timeframes to be considered, specifically utilising the following columns of the spreadsheet: <ul style="list-style-type: none"> ○ NMI ○ Connection Point Location ○ Proposed Transfer Date ○ Request COMMS ○ Meter Type ▪ Ensure that the control procedure developed details parameters for the timely the scheduling of tasks, i.e. on the receipt of the Water Corp instructions enter the details to the Addition to Connection Point Schedule at least 15 business days prior to requested transfer date in order to account for potential human error such as requests aligning with high end of month work demands, public holidays or responsible personnels annual leave, etc. ▪ Establish a compliance process to ensure non-compliances with Retail Licence obligations are monitored and mitigated, for example development of a compliance framework that facilitates internal audit. ▪ Ensure the internal audit process supports the integrity of reporting of non-compliances to the ERA, specifically ensure the audit is undertaken prior to June 30 annually in order to identify any non-compliances relating to the reporting year. Noting the Annual Reports are due August 31 which would allow for corrective action if required. ▪ Include the compliance requirements with the responsible personnels Training and Performance Review Process (i.e. SPARK) to encourage development of document processes and reduce risk to the business of loss of tacit knowledge. 			
30 Type [2]	Clause 4.8(2) - A retailer must pay any reasonable costs incurred by a network operator for providing and/or installing a meter if a customer transfer request is withdrawn.	<p>COMPLIANCE FINDING: During the audit period the Licensee confirmed, BW1 was not required to pay reasonable costs incurred by a network operator for providing and/or installing a meter if a customer transfer request was withdrawn.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>		
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ There were no non-energy invoices were issued by WP. ▪ There were 10 withdrawn CTRs none were associated with charges.
<p>2021 RECOMMENDATION - NIL</p>				

34 Type [2]	Clause 4.9(6) - A network operator and retailer must agree to a revised nominated transfer date in certain circumstances.		<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period the Web portal used for communicating revised transfer dates. Discussions with the Market Trading & Financial Assistant demonstrated knowledge of the requirement to schedule transfers on a business day in certain requirements.</p> <p>DOCUMENTS/SYSTEMS: Communication with Western Power, Web Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> There were requirements to revise a transfer date during the audit period. Communication and explanation of the circumstances were confirmed during the audit
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	N/P	1
2021 RECOMMENDATION - NIL			
37A Type [2]	Clause 4.10(4) - If a current retailer receives a notice under clause 4.10(1)(a) or 4.10(2)(c) in circumstances where clause 4.12(1)(a)(ii) applies, then the current retailer must promptly forward the notice to the other person referred to in clause 4.12(1)(a)(ii).		<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period, there were no arrangements in place that involved another party to the contract to supply electricity. Therefore, there were no requirement for BW1 to forward a notice.</p> <p>DOCUMENTS/SYSTEMS: Communication with Western Power, Web Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Nil
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	N/P	N/R
2021 RECOMMENDATION - NIL			

39 Type [2]	Clause 4.11(3) - A network operator and the retailer must take certain action if the contestable customer's meter is not read on the nominated transfer date.		<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period there were instances of meter readings not being received on the nominated transfer date. Rescheduling was noted in the Web Portal and communication with the network operator. Rescheduling was noted in the Web Portal and communication with the network operator.</p> <p>There were 10 instances during the audit period where the customers meter was rejected by the web portal and not read on the nominated transfer date.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, email communication with WP, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Once the CTR is completed with nominated transfer date, meter readings from the network operator are provided in half hour intervals on the nominated transfer date.
	PRIORITY 4	CONTROLS RATING N/P	
2021 RECOMMENDATION - NIL			
40 Type [NR]	Clause 4.12(3) - The parties to an access contract must negotiate in good faith any necessary amendments to the access contract arising from certain circumstances.		<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period no amendments to were made with Western Power to the ETAC.</p> <p>DOCUMENTS/SYSTEMS: Western Power Portal, 5-5.2, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The ETAC was executed 2010 and expires 2030 It was noted Western Power Portal and Build Pack processes detailed the requirement for a valid access contract number to be provided in use of the system The Compliance Register did not reference the requirement to renew the ETAC.
	PRIORITY 5	CONTROLS RATING N/P	

2021 RECOMMENDATION – NIL			
43 Type [NR]	Clause 4.15 - In the case of a transfer to reverse an erroneous transfer, a network operator and all affected retailers (and, if applicable, AEMO) must act in good faith to ensure that the affected contestable customer has the same rights and obligations as if the erroneous transfer had not occurred.		<p>COMPLIANCE FINDING: During the audit period there were no erroneous transfers. Reviewed web portal for Customers. As such assessment of compliance with this requirement cannot be made.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING N/R
2021 RECOMMENDATION - NIL			
44 Type [2]	Clause 4.16 - A verifiable consent given by a contestable customer in relation to the lodgement of a customer transfer request must be retained by the incoming retailer for two years, except in the case of a customer transfer request to reverse an erroneous transfer		<p>COMPLIANCE FINDING: The Licensee confirmed that electronic copies of the requests for the NMs to be transferred (i.e., verifiable consents) were maintained electronically and were not disposed during the audit period. There were external cloud backup processes established for data security. The Licensee’s current policy was to maintain electronic copies and not dispose of records, as such the requirement to retain for two years was complied with.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack,</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Licensee demonstrated retrieval of VC There were no documents provided that referred to the requirement.

	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	<ul style="list-style-type: none"> Noted that the previous audit referred to a process of compliance that was no longer implemented. Adherence appeared to cease when the employee responsible moved from the role (i.e. loss of tacit knowledge) It was noted customer consent is a pre-condition of the Build Pack procedures. Archived emails were maintained electronically. Back up processes confirmed by IT were established to ensure integrity of data.
2021 RECOMMENDATION - NIL				
45 Type [2]	Clause 4.17 - A previous retailer must not bill a contestable customer for charges incurred after the transfer time, except in the case of an erroneous transfer.			<p>COMPLIANCE FINDING: During the audit period, there were no instances where customers were billed for charges after the transfer date. It was noted there were no erroneous transfers.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Web Portal prevented meter data from being issued after the transfer date and as such prevent bill charges from being incurred after the transfer date. Web Portal CTRs records and meter data history verified contestable customers were not charged after the transfer time.
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	
2021 RECOMMENDATION - NIL				
48# Type [2]	Clause 5.2 - A network's communication rules apply in respect of data and information communication between the network operator and a retailer under this Code.			<p>COMPLIANCE FINDING: The Licensee confirmed communication rules were applied through the use of the Web Portal as required by the retail licence. As defined by the Metering Code 2012 "communication rules" incorporated and largely comprised the suite of technical documents known as the "Build Pack". BW1 communicated with Western Power via the web portal and in line with the Build Pack requirements.</p> <p><i>Noted this obligation was deleted from 2022 Electricity Compliance Reporting Manual.</i></p>

		<p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Build Pack was not specifically referenced by the BW1s supporting processes, workflows and procedures. During the audit the Build Pack was accessible on Western Power website as the following Policies - Build Pack Western Power Electricity Network Operator Licensee utilised the Web Portal and communicated with Western Power as required. Web Portal facilitated notification and execution of functions within the Portal. 	
	<p>PRIORITY</p> <p>4</p>	<p>CONTROLS RATING</p> <p>N/P</p>	<p>COMPLIANCE RATING</p> <p>1</p>
	<p>2021 RECOMMENDATION - NIL</p>		
48A Type [2]	<p>Clause 6.1 - All notices must be in writing and delivered as described in subclauses 6.1(a)-(c)</p>		<p>COMPLIANCE FINDING: The Licensee confirmed that in all instances where communication with Western Power was intended to be a recognised as a valid notice, then the notice or other communication of information was via means as described in subclauses 6.1(a)-(c). General queries and communication with Western Power Liaison contact routinely via email or telephone.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The use of email communication, and notifications via the Web Portal were evidenced during the site audit. Recording of phone calls was not routinely undertaken.

				<ul style="list-style-type: none"> The communication rules set out the methods (including delivery of notices by post, facsimile or email to the nominated address or number) and protocols (i.e., Web Portal) approved for use by Western Power and BW1 to exchange or provide information and data as required under the Code. It was noted the use of facsimile has been phased out for BW1 and Western Power do not communicate via facsimile. It was noted that the <i>Customer Transfer Code</i> references the application of the Metering codes communication rules
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	
2021 RECOMMENDATION - NIL				
49 Type [2]	Clause 6.2 - A licensee's notice in relation to a data request or customer transfer request must identify the connection point to which it relates.			<p>COMPLIANCE FINDING: The Licensee's notice in relation to a data request or customer transfer request identified the connection point to which it related as part of the function of the Web Portal. All transfers and data transactions were done electronically via the Web Portal which used the National Meter Identifier or NMI as a distinct and universal identifier or code for each connection point in the electricity market.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Noted the term connection point related to both exit and bidirectional point. The NMI was noted in the Build Pack procedures specified NMI as a mandatory field and included validation processes to ensure the correct NMI was referenced (i.e. NMI and NMI checksum) The Web Portal required the specification of the connection point. All CTRs reviewed included the NMI in the required field. Web Portal recorded all CTRs and information included relating to the connection point (i.e, NMI)
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	
2021 RECOMMENDATION - NIL				

52 Type [2]	Clause 6.4(1) - A retailer must notify its contact details to a network operator within three business days of a request.		<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period the network operator did not make a request for the Licensee to notify its contact details.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ Communication between the network operator and BW1 was not impacted during the audit period. ▪ No specific reference to the compliance requirements was noted in the documentation reviewed i.e. 3 business days were reference or the requirement to record the request. ▪ Portal access, communication, notifications and email and phone communications evident during the audit period.
	PRIORITY 4	CONTROLS RATING N/P	
2021 RECOMMENDATION - NIL			
53 Type [2]	Clause 6.4(2) - A retailer must notify the network operator of any change in its contact details at least three business days before the change takes effect.		<p>COMPLIANCE FINDING: The Executive General Manager – Commercial confirmed that during the audit period there were no changes to contact details.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ Communication between the network operator and BW1 was not impacted during the audit period. ▪ Reference to the compliance requirements i.e. 3 business days was not captured in the Compliance Register. ▪ Web Portal access, communication, notifications and email and phone communications evident during the audit period.
	PRIORITY 4	CONTROLS RATING N/P	

2021 RECOMMENDATION – NIL			
54 Type [2]	Clause 6.6 - A network operator or a retailer must send required electronic communications to the applicable electronic communication address, in accordance with the communication rules		<p>COMPLIANCE FINDING: The Licensee confirmed the use of the Western Power portal met the requirements of the communication rules. All transfers and data transactions were done electronically via the portal. Other communications were by email to the correct addresses.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, email communication, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ Web Portal and email communication processes were central to the functions of the retail licence. ▪ The communication rules set out the methods (including delivery of notices by post, facsimile (although use of facsimile has been phased out for the Licensee and Western Power do not communicate via facsimile) or email to the nominated address or number) and protocols (i.e., Web Portal) approved for use by Western Power and BW1 to exchange or provide information and data as required under the Code. ▪ It was noted that the <i>Customer Transfer Code</i> references the application of the Metering codes communication rules. ▪ No specific reference to the compliance requirements was noted in the documentation reviewed
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1
2021 RECOMMENDATION - NIL			
55 Type [NR]	Clause 7.1(1) - For a dispute in respect of a matter under, or in connection with, the Electricity Industry Customer Transfer Code, the disputing parties must meet, within five business days of a request by one of those parties, and attempt to resolve the dispute through negotiations that are conducted in good faith		<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period the Licensee did not engage in dispute with regards to the <i>Customer Transfer Code</i>.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, email communication, 10-10.4, 11, 12</p>

				<p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> There were no disputes with Western Power, other retailers or AEMO during the audit period. Although no requirement to meet in relation to a dispute arose during the audit period the Licensee’s systems did not facilitate the recording compliance with the 5-business day rule should the circumstance present, for example recording of phone calls, email communications
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	N/P	N/R	
2021 RECOMMENDATION - NIL				
56 Type [NR]	<p>Clause 7.1(2) - If the negotiations in 7.1(1) of the Electricity Industry Customer Transfer Code do not resolve the dispute within 10 days after the first meeting, the dispute must be referred to the senior executive officer of each disputing party who must attempt to resolve the dispute through negotiations that are conducted in good faith.</p>			<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period the Licensee did not engage in dispute with regards to the <i>Customer Transfer Code</i>.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, email communication, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> There were no documented processes established that referenced dispute resolution under the <i>Customer Transfer Code</i>. Although no requirement to meet in relation to a dispute arose during the audit period the Licensee’s systems did not facilitate the awareness or recording compliance with the 10 business day rule should the circumstance present.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	N/P	N/R	
2021 RECOMMENDATION - NIL				
57 Type [2]	<p>Clause 7.1(3) - If the dispute is resolved, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.</p>			<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period the Licensee did not engage in dispute with regards to the <i>Customer Transfer Code</i>.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, email communication, 10-10.4, 11, 12</p>

				<p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> There were no documented processes established that referenced dispute resolution under the <i>Customer Transfer Code</i>.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	N/R	
	2021 RECOMMENDATION - NIL			
58 Type [N/R]	<p>Clause 7.2(4) - A disputing party that refers a dispute to the arbitrator must provide the arbitrator with prescribed details of the nature of the dispute.</p>			<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period BW1 did not engage in dispute with regards to the <i>Customer Transfer Code</i>. As such, the requirement to provide the arbitrator with the prescribed details of the dispute did not arise.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, email communication, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS:
	5	N/P	N/R	<ul style="list-style-type: none"> There were no documented processes established that referenced dispute resolution under the <i>Customer Transfer Code</i>. There were no disputes and no requirement for an arbitrator during the audit period.
	2021 RECOMMENDATION - NIL			
59 Type [NR]	<p>Clause 7.3(2) - A disputing party must, at all times, conduct itself in a manner that is directed towards achieving the objectives in clause 7.3(1) of the <i>Electricity Industry Customer Transfer Code</i>.</p>			<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period the Licensee did not engage in dispute with regards to the <i>Customer Transfer Code</i>.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, email communication, 10-10.4, 11, 12</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	OBSERVATIONS:			

				<ul style="list-style-type: none"> There were no disputes and no requirement for an arbitrator during the audit period. Email communications and Executive General Manager – Commercial confirmation provided assurance. There were no control processes evidenced that referenced dispute resolution under the <i>Customer Transfer Code</i>.
	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING N/R	
2021 RECOMMENDATION - NIL				
12 ELECTRICITY INDUSTRY ACT - LICENCE CONDITIONS AND OBLIGATIONS				
101* Type [2]	Licence Condition 5.3.1 - A licensee must provide the ERA with a Performance Audit conducted by an independent expert acceptable to the ERA, not less than once every 24 months.			<p>COMPLIANCE FINDING: This was the third Audit conducted by an independent auditor for the Licensee since the licence was granted on 14 August 2006. The current audit confirmed the 2017 Performance Audit report was provided to the ERA for the audit period from 1 January 2014 to 31 December 2017.</p> <p>DOCUMENTS/SYSTEMS: ERA Website, ERA Notice 28 May 2018, 4-4.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The 2017 Performance Audit was noted to be available for review on the ERA website. The requirement for the current audit was monitored by Licensee in the Compliance Register Email communications and correspondence with the Secretariat was provided for review. GES was appointed with the Authority’s approval to undertake the performance audit for the audit period on the 8 November 2022 (Authority Document Ref: D0253733). Audit & Review Plan developed and approved in accordance with Audit Guidelines 2017 Performance Audit was published, and the ERA released a notice in relation to the audit report and the post-audit implementation plan (PAIP). The publication of the 2017 Performance Audit and the PAIP and the increase in audit period from approximately 48 to 60 months indicated compliance with the obligation.
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	
2021 RECOMMENDATION - NIL				

105 Type [2]	Licence Condition 4.2.1 - A licensee must pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i> .		<p>COMPLIANCE FINDING: For the duration of the audit period, the Licensee paid the prescribed licence fees to the ERA in accordance with the obligations, according to the following clauses of the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i>.</p> <ul style="list-style-type: none"> ➤ CI 6 - Annual licence charges: liability and amount ➤ CI 7 - Standing charges: liability and amount <p>DOCUMENTS/SYSTEMS: 7.1, 7.2</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Compliance Register included a reference to monitor payment of annual fees, standing charges obligations were not referenced. ▪ A report of payments was provided by the Accounts Department of the ERA.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	A	1
RECOMMENDATION – NIL			
106 Type [NR]	Licence Condition 4.1.1 - A licensee must take reasonable steps to minimise the extent, or duration, of any interruption, suspension or restriction of the supply of electricity due to an accident, emergency, potential danger or other unavoidable cause.		<p>COMPLIANCE FINDING: The Licensee has undertaken risk assessment which was implemented for the business units and corporate risks. The Licensee had taken significant measures to ensure sale of electricity to customers in accordance with the terms of the licence both contractually and operationally and has taken reasonable steps to minimise potential disruption to the supply of electricity. Board involvement in key business risk was noted.</p> <p>DOCUMENTS/SYSTEMS: 2, 2.1, 2.2, 19</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p>

				<ul style="list-style-type: none"> ▪ BW1 as a retailer had limited capacity to minimize the extent or duration of any interruption, suspension or restriction of the supply of electricity due to an accident, emergency, potential danger or other unavoidable cause. Western Power as the Network provider fulfilled this obligation. ▪ BW1 relied on systems established by Western Power as the Network Operator to minimise the extent or duration of any interruption, suspension, or restriction of the supply of electricity ▪ BW1 confirmed standard practice in response to customers queries relating to unplanned outages and was to direct them to Western Power’s website. ▪ Where possible BW1 communicated directly with the customer in relation to planned outages as advised by Western Power if required. ▪ Western Power Liaison personnel facilitated any queries customers may have. ▪ Processes to ensure the adequacy of controls could be improved, limited risks identified in relation to the retail licence operations.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	2	B	1	
2021 RECOMMENDATION – NIL				
119 Type [2]	Licence Condition 4.3.1 - A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board Standards or equivalent International Accounting Standards.			<p>COMPLIANCE FINDING: For the duration of the audit period, the Bluewaters Power 1 Pty Ltd has maintained financial statements for the financial years ending 31 March and these were audited by independent third-party accountants and assessed for compliance with Australian financial reporting standards.</p> <p>DOCUMENTS/SYSTEMS: 17.1, 17.2</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ BW1 financial statements and signed annual audit reports were provided for review for the years ending 31 March 2018, 2019, 2020, 2021 and 2022 ▪ The Licensee provided Quarterly Bluewaters Power Performance Reports and Half yearly accounts applicable to the audit period.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	
2021 RECOMMENDATION – NIL				

121 Type [2]	Licence Condition 5.3.2 - licensee must comply, and require its auditor to comply, with the ERA's standard audit guidelines for a Performance Audit		<p>COMPLIANCE FINDING: The Licensee engaged the Auditor to undertake the Performance Audit with a Request for Proposal for BW1 and requested the Auditor to comply with the Economic Regulation Authority's 2019 Audit and Review Guidelines</p> <p>DOCUMENTS/SYSTEMS: ERA Website, 2019 Audit and Review Guidelines, 4-4.3</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ Copies of communications received from the Authority relating to audit requirements were sent by Licensee through to Auditor to convey requirements specifically the undertaking of audits in compliance with the 2019 Audit Guidelines ▪ Auditor engagement and Contract documentation reflected the requirement.
	PRIORITY	CONTROLS RATING	
	4	N/P	1
2021 RECOMMENDATION - NIL			
123 Type [2]	Licence Condition 4.4.1 - In the manner prescribed, a licensee must notify the ERA, if it is under external administration or if there is a significant change in the circumstances that the licence was granted which may affect the licensee's ability to meet its obligations.		<p>COMPLIANCE FINDING: The Licensee confirmed other than the renewal of the retail licence, there were no significant changes in the circumstances that ERL12 was granted during the audit period.</p> <p>DOCUMENTS/SYSTEMS: 1-1.4, 2-2.2, 9, 15.3, 17, 19.1</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Compliance Register did not specifically reference the requirement. ▪ BW1 was not placed under external administration during the audit period ▪ The Licensee confirmed:

	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	<ul style="list-style-type: none"> ➤ there were no other significant changes in circumstances that affected BW1s ability to meet its Licence obligations. ➤ going concern was assessed by management and external auditors in respect to the Financial Statements of the Company. ➤ the Financial Statements have been signed off by the Board and the external auditors.
2021 RECOMMENDATION - NIL				
124 [©] Type [2]	Licence Condition 4.5.1 - A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act			<p>COMPLIANCE FINDING: During the Audit Period the Licensee was required to provide the Authority with the following information as required in connection with its functions under the Act.</p> <ul style="list-style-type: none"> ▪ The 2018-2022 Annual Compliance Reports were to be submitted by the 31st of August annually. ▪ Provision of information for the calculation of standing data charges was due 30th September annually for 2018 to 2022. <p>The 5 Annual Compliance Reports were submitted within the requirement timeframe. However, a non-compliance was noted in regards to the failure to include the applicable Type 2 non-compliances in the subsequent annual compliance report and the late submission of standing data on two occasions. The control environment (i.e. use of internal audit) in relation to the correct collection and handling of data that the Licensee supplies to ERA and/or compliance related activities were not adequate to ensure accurate reporting of information to the ERA.</p> <p>The Licensee had established a process for review of its non-compliances (i.e. Compliance Register), however, it was not completely aligned with the obligations, effectively implemented or monitored to ensure compliance and as such was not effective. Non-compliance was noted in relation to the completeness and accuracy of the compliance and performance reports provided to the ERA, for example Obligations 103 and 124 which were a Type 2 and as such reportable obligations were omitted from the 2019 and 2020 the Annual Compliance Reports.</p>

Annual Compliance Reports					
Year	2018	2019	2020	2021	2022
Date Submitted	29/8/2018	30/8/2019	28/8/2020	30/8/2021	29/07/2022
Compliant	YES	YES	YES	YES	YES
Obligations Reported	Nil	Nil	Nil	Nil	Nil
Integrity of Reporting			Omitted 124	Omitted 124 and 29	Omitted 124 and 29

Standing Data					
Year	2018	2019	2020	2021	2022
Compliant	YES	NO	NO	YES	YES

DOCUMENTS/SYSTEMS: 1-1.4, 2-2.2, 4, 7, 15, 19.1

PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant

OBSERVATIONS:

- Electricity Retail Licence required under the Economic Regulation Authority (Licensing Funding) Regulations 2014 to report number of customers for BW1
- There was no internal audit or effectiveness review process implemented to determine compliance with licence obligation prior to the development of the Annual Compliance Reports.
- It was noted that the Compliance register did not reference the requirement to submit Annual Compliance Reports by 31 August or the requirement to communication information in relation to the standing charges by 30 September annually.

			<ul style="list-style-type: none"> ▪ Confirmation of dates for submission of Standing data for 2018-2022 was verbally provided. ▪ Payment of annual licence fees compliant for all 5 invoices due and for 20 invoices for standing charges due during the audit period. ▪ Form RFE-01 Request for Execution of a Document was used for the 2018 Annual Compliance Report only. ▪ Type 2 obligations not always accurately reported in the compliance reports. ▪ Noted the Bluewaters 1 and 2 WEM Breach Tracker captured the late submission of the standing data but was not captured in the preparation of the Annual Compliance Reports
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	2	B	2
	<p>RECOMMENDATION – Develop a more effective process for preparation of Compliance reports to ensure the integrity of data report. Additionally, training requirements should be reviewed to ensure understanding and awareness of the legislative requirements relating to ERL12.</p> <p>Revise the Compliance Register to ensure:</p> <ul style="list-style-type: none"> ➢ The Retail Licence Obligations are referenced accurately against the current Electricity Compliance Reporting Manual (i.e. there is a process established for updating obligations) ➢ include Reportable Field or use “Impact of Non-Compliance” column as only type 1 and 2 obligations are reportable (i.e. obligation type (NR, 1 or 2) ➢ include compliance criteria field in Compliance Register to allow internal audit process to be established and create a time dependent audit schedule (i.e. prior to the submission of the Annual Compliance Report 31 August annually to ensure information reported is correct). ➢ Ensure a record of the review is able to be recorded. 		
125 Type [2]	Licence Condition 3.8.1 & 3.8.2 - A licensee must publish any information as directed by the ERA to publish, within the timeframes specified.		<p>COMPLIANCE FINDING: During the Audit Period the Licensee was not directed by the ERA to publish within timeframes specified.</p> <p>DOCUMENTS/SYSTEMS: BWPS and ERA Websites, 4-4.1</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>

	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	OBSERVATIONS: <ul style="list-style-type: none"> Nil
2021 RECOMMENDATION - NIL				
126 Type [2]	Licence Condition 3.7.1 - All notices must be in writing, unless otherwise specified.			<p>COMPLIANCE FINDING: During the audit period the Licensee maintained records of communication with the Authority, primarily via mail or email communication. All responses were in writing and specific notices in relation to the Electricity Generation Licence were reviewed as part of the audit.</p> <p>DOCUMENTS/SYSTEMS: Communication between ERA, WP, Web Portal, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING 1	OBSERVATIONS: <ul style="list-style-type: none"> Emails, correspondence and reports were provided for assurance and systems were demonstrated where applicable during the site visits
2021 RECOMMENDATION - NIL				
15 ELECTRICITY INDUSTRY METERING CODE – LICENCE CONDITIONS AND OBLIGATIONS				
324 Type [2]	Clause 3.3B - If a user is aware of bi-directional electricity flows at a metering point that was not previously subject to a bi-directional flow or any changes in a customer's or user's circumstances in a metering point that will result in bi-directional flows, the user must notify the network operator within 2 business days.			<p>COMPLIANCE FINDING: During the audit period there were occasions where BW1 processed requests for bi-directional electricity flows at a metering point that was not previously subject to a bi-directional flow. The required processes were followed and as such resulted in changes in a customer's circumstances in a metering point that resulted in bi-directional flows. Records were provided for review.</p> <p>DOCUMENTS/SYSTEMS: 10, 11, 12</p>

				<p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Evidence of the requests (within the 2 business days timeframe) to reconfigure meter to bidirectional were supplied. Email communication with Western Power was reviewed. Records of WP Service order in relation to bidirectional flow were provided for review. Processes to ensure compliance with the 2 business day rule were not implemented and reliance was on tacit knowledge.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	
2021 RECOMMENDATION - NIL				
339 Type [2]	Clause 3.11(3) - A Code participant who becomes aware of an outage or malfunction of a metering installation must advise the network operator as soon as practicable.			<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period BW1 communicated with Western Power in instances where there was a potential of any outages or malfunction of a metering installation in relation to customer accounts.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, 6.2, 8-8.1, 10-10.4, 11</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Market Trading & Financial Assistant has established several meter data review processes in which anomalous meter data would highlight issues relating to the reliability of metering installations and checking of data was also undertaken. These were not formally documented. Meter data reports, WEFs and email communications were systems established to determine issues with the reliability of metering installations. Note the PPAs specified requirements in relation to reliability of metering installations.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	

2021 RECOMMENDATION - NIL			
371 Type [NR]	Clause 4.5(1) - If there is a discrepancy between energy data held in a metering installation and in the metering database, the affected Code participants and the network operator must liaise to determine the most appropriate way to resolve the discrepancy.		<p>COMPLIANCE FINDING: The Executive General Manager – Commercial confirmed in relation to the best of the Licensee’s ability, BW1 kept the registry accurate and there were no unresolved discrepancies between energy data held in a metering installation and in the metering database.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ The Market Trading & Financial Assistant has established a “True Up” process to determine any missing meter data and ensure it is followed through. ▪ The Licensee has invested significantly in the implementation of systems to support the automation of review of meter data. ▪ The use of Meter Verify Requests was demonstrated
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
5	N/P	1	
2021 RECOMMENDATION - NIL			
372 Type [NR]	Clause 4.5(1) - A Code participant must not knowingly permit the registry to be materially inaccurate.		<p>COMPLIANCE FINDING: The Licensee confirmed they did not knowingly permit the registry to be materially inaccurate during the audit period and had implemented routine process to verify standing data.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, WEFs, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> ▪ Western Power was solely responsible for the management of standing data within the metering registry and/or metering database.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING

	5	N/P	1	<ul style="list-style-type: none"> It was noted the Licensee and Water Corporation undertook routines process to verify standing data.
2021 RECOMMENDATION - NIL				
373 Type [2]	Clause 4.5(2) - Subject to subclause 5.19(6), if a Code participant, other than a network operator, becomes aware of a change to, or inaccuracy in, an item of standing data in the registry, then it must notify the network operator and provide details of the change or inaccuracy within the timeframes prescribed.			<p>COMPLIANCE FINDING: The Licensee confirmed to the best of the Licensee’s ability, BW1 kept the registry accurate and where required notification of Western Power occurred.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, WEFs, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> It was noted that the requirement to provide change in a customer’s attribute information to prevent a loop situation occurring however in general practice BW1 had limited ability to do so and were reliant on information from Western Power and the Customer to fulfil the requirement. There was no documentation established that referenced obligations relating to customer data checking in relation to attribute information (Noted this is primarily not within the Licensee’s ability to change or monitor) for the site of each connection point: <ul style="list-style-type: none"> “address attributes” <ul style="list-style-type: none"> address of the site as per the communication rules. NMI “site attributes” the NMI of each connection point at the site “customer attributes”: <ul style="list-style-type: none"> the NMI of each connection point with which the customer is associated. the customer’s name; the customer’s postal address for outage notification purposes, in a format specified in the communication rules; one or more phone numbers to enable the network operator to contact the customer;
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	
2021 RECOMMENDATION - NIL				

388 Type [2]	Clause 5.4(2) - A user must, when reasonably requested by a network operator, assist the network operator to comply with the network operator's obligation under subclause 5.4(1).		<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period that BW1 had provided Western Power when requested, information to assist them to validate energy data contained in the metering database as required by their obligations, for example access to meter to undertake meter reading and obtain energy data, update relevant attribute details.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, WEFs, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> In instances where Western Power was unable to access the meter to undertake a meter reading and obtain the energy data, the licensee confirmed providing assistance the network operator to obtain access to the meter at a mutually agreed time.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	N/P	1
2021 RECOMMENDATION – NIL			
402 Type [2]	Clause 5.17(1) - A user must provide standing data and validated, and where necessary substituted or estimated, energy data to the user's customer to which that information relates where the user is required by an enactment or an agreement to do so for billing purposes or for the purpose of providing metering services to the customer.		<p>COMPLIANCE FINDING: The Licensee confirmed that BW1 was obligated to provide standing data and energy data to the customer on request and at no charge and routinely did so on customer request.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, WEFs, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The licensee confirmed compliance and noted that records maintained of provision of meter data through emails would provide assurance.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	N/P	1
2021 RECOMMENDATION - NIL			

406 Type [NR]	Clause 5.19(1) - A user must, when requested by the network operator acting in accordance with good electricity industry practice, use reasonable endeavours to collect information from customers, if any, that assists the network operator in meeting its obligations described in the Code and elsewhere, and provide that information to the network operator.		<p>COMPLIANCE FINDING: The Licensee confirmed all requests by the network operator to collect information from customers were undertaken during the audit period.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, WEFs, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Email communications with Network Operator and relationship with WP Liaison person were established as means of the Licensee providing customer information where requested.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	5	N/P	1
2021 RECOMMENDATION – NIL			
407 Type [NR]	Clause 5.19(2) - A user must, to the extent that it is able, collect and maintain a record of the prescribed information in relation to the site of each connection point with which the user is associated.		<p>COMPLIANCE FINDING: The Licensee confirmed that records relating to the prescribed information were collected and maintained as part of the communication processes with Western Power and Water Corporation..</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, WEFs, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> It was noted that all site and customer attributes are captured via predetermined fields and drop-down menus within the Web Portal.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	5	N/P	1
2021 RECOMMENDATION - NIL			
408	Clause 5.19(3) - Subject to subclauses 5.19(3A) and 5.19(6), the user must, within 1 business day after becoming aware of any		<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period liaised with Western Power as required in relation to customer information.</p>

Type [2]	change in an attribute described in subclause 5.19(2), notify the network operator of the change.		<p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, WEFs, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	PRIORITY 4	CONTROLS RATING N/P	<p>COMPLIANCE RATING 1</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Documented requirements relating to the required for changes to be made within 1 business day was not evident.
	2021 RECOMMENDATION - NIL		
410 Type [NR]	Clause 5.19(6) - The user must use reasonable endeavours to ensure that it does not notify the network operator of a change in an attribute described in subclause 5.19(2) that results from the provision of standing data by the network operator to the user.		<p>COMPLIANCE FINDING: The Licensee confirmed that Western Power generated notice of changed Standing Data attributes, which the licensee acknowledged without further correspondence to Western Power.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, WEFs, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The process for provision of information relating to address, customer, and site attributes was controlled by Western Power. BW1 were aware of the requirement to provide change in a customer’s attribute information to prevent a loop situation occurring however in general practice BW1 had limited ability to do so.
	PRIORITY 5	CONTROLS RATING N/P	<p>COMPLIANCE RATING 1</p>
	2021 RECOMMENDATION – NIL		

416 Type [2]	Clause 5.21(5) - A Code participant must not request a test or audit under subclause 5.21(1) unless the Code participant is a user and the test or audit relates to a time or times at which the user was the current user or the Code participant is the IMO.		<p>COMPLIANCE FINDING: The Licensee confirmed that during the audit period there were no requests for tests or audits relating to the metering installation accuracy, energy data or standing data where BW1 was not the retailer at the time.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, WEFs, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	PRIORITY 4	CONTROLS RATING N/P	<p>COMPLIANCE RATING N/R</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Licensee confirmed that the meter test request report and email communication provided assurance for this obligation.
	2021 RECOMMENDATION - NIL		
417 Type [2]	Clause 5.21(6) - A Code participant must not make a request under subclause 5.21(1) that is inconsistent with any access arrangement or agreement.		<p>COMPLIANCE FINDING: The Licensee confirmed that a retailer could only request a test only if at the time of the request it is the incumbent retailer. BW1 made no requests that were inconsistent with any access arrangement or agreement.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, WEFs, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	PRIORITY 4	CONTROLS RATING N/P	<p>COMPLIANCE RATING 1</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> It was noted that Meter test request report and email communication provided assurance for this obligation.
	2021 RECOMMENDATION - NIL		
435	Clause 5.27 - Upon request from a network operator, the current user for a connection point must provide the network operator with		

Type [2]	customer attribute information that it reasonably believes are missing or incorrect within the timeframes prescribed.		<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period that BW1 liaised with Water Corporation and Western Power as the network operator in relation to customer attribute information it reasonably believed it to be missing or incorrect.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Email Communication, WEFs, 8-8.1, 10-10.4</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Market Trading & Financial Assistant has established control processes to review customer information for completeness and accuracy and regularly liaised with Water Corporation and Western Power where required. These control process have not been formally documented.
	PRIORITY 4	CONTROLS RATING N/P	
2021 RECOMMENDATION - NIL			
448 Type [2]	Clause 6.1(2) - A user must, in relation to a network on which it has an access contract, comply with the rules, procedures, agreements and criteria prescribed.		<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period that BW1 was compliant with documents, had an ETAC and has complied with rules, procedures, agreements, and criteria prescribed.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, 5-5.2</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The Licensee used the Western Power portal to make all metering transactions and thus meet compliance with Western Power’s rules, procedures, agreements, and criteria. Relevant documentation included Metering Code Communication Rules (refer Build Pack SWIS Communication Rules), Model Service Level Agreement (MSLA), Metrology Procedure.
	PRIORITY 4	CONTROLS RATING N/P	

	2021 RECOMMENDATION - NIL			
451 Type [NR]	Clause 7.2(1) - Code participants must use reasonable endeavours to ensure that they can send and receive a notice by post, facsimile and electronic communication and must notify the network operator of a telephone number for voice communication in connection with the Code.			COMPLIANCE FINDING: The Licensee confirmed during the audit period that BW1 and Western Power did not encounter difficulties. Evidence of communication with network operator reviewed. DOCUMENTS/SYSTEMS: Web Portal, email, WEFs PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant OBSERVATIONS: <ul style="list-style-type: none"> Communication was maintained throughout the audit period.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	N/P	1	
	2021 RECOMMENDATION - NIL			
453 Type [2]	Clause 7.2(4) - If requested by a network operator with whom it has entered into an access contract, the Code participant must notify its contact details to a network operator within 3 business days after the request.			COMPLIANCE FINDING: The Licensee confirmed that during the audit period the network operator did not make a request for BW1 as a retailer to notify its contact details. DOCUMENTS/SYSTEMS: Web Portal, email communication PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant OBSERVATIONS: <ul style="list-style-type: none"> Effective processes to ensure compliance with the 3 business days were not evident.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	N/R	
	2021 RECOMMENDATION - NIL			
454 Type [2]	Clause 7.2(5) - A Code participant must notify any affected network operator of any change to the contact details it notified to the network operator under subclause 7.2(4) at least 3 business days before the change takes effect.			COMPLIANCE FINDING: The Licensee confirmed that during the audit period, BW1 as a retailer, was not required to notify changes to contact details. DOCUMENTS/SYSTEMS: Web Portal, email communication

				<p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Effective processes to ensure compliance with the 3 business days were not evident.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	N/R	
	2021 RECOMMENDATION - NIL			
455 Type [2]	<p>Clause 7.5 - A Code participant must subject to subclauses 5.17A and 7.6 not disclose, or permit the disclosure of, confidential information provided to it under or in connection with the Code and may only use or reproduce confidential information for the purpose for which it was disclosed or another purpose contemplated by the Code.</p>			<p>COMPLIANCE FINDING: The Licensee confirmed that BW1 has established internal policies and codes of conduct in relation to privacy, confidentiality, and the handling of sensitive information.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, 5-5.2</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> In respect to the Metering Code “confidential information” referred to standing data and energy data; and any other information which is confidential information of, or commercially sensitive to, a customer or code participant. Web Portal restricted access, customer files restricted access.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	
	2021 RECOMMENDATION – NIL			
456 Type [2]	<p>Clause 7.6(1) - A Code participant must disclose or permit the disclosure of confidential information that is required to be disclosed by the Code.</p>			<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period, BW1 permitted disclosure of confidential information required to be disclosed by the code.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, 5-5.2</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>

				OBSERVATIONS: <ul style="list-style-type: none"> In respect to the Metering Code “confidential information” referred to standing data and energy data; and any other information which is confidential information of, or commercially sensitive to, a customer or code participant. Web Portal restricted access, customer files restricted access Management approval for access to information.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	N/P	1	
	2021 RECOMMENDATION - NIL			
457 Type [NR]	Clause 8.1(1) - If any dispute arises between any Code participants, then (subject to subclause 8.2(3)) representatives of disputing parties must meet within 5 business days after a notice given by a disputing party to the other disputing parties and attempt to resolve the dispute by negotiations in good faith.			COMPLIANCE FINDING: The Licensee confirmed during the audit period there have been no disputes with Western Power in relation to the metering code obligations and as such no requirement for the application of dispute resolution procedures. DOCUMENTS/SYSTEMS: Web Portal, 5-5.2 PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	N/P	N/R	OBSERVATIONS: <ul style="list-style-type: none"> Effective processes to ensure compliance with the 5 business days were not evident.
	2021 RECOMMENDATION - NIL			
458 Type [NR]	Clause 8.1(2) - If a dispute is not resolved within 10 business days after the dispute is referred to representative negotiations, the disputing parties must refer the dispute to a senior management officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.			COMPLIANCE FINDING: The Licensee confirmed during the audit period there have been no disputes with Western Power in relation to the metering code obligations and as such no requirement for the application of dispute resolution procedures. DOCUMENTS/SYSTEMS: Web Portal, 5-5.2 PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant

	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING N/R	OBSERVATIONS: <ul style="list-style-type: none"> Effective processes to ensure compliance with the 10 business days were not evident.
2021 RECOMMENDATION - NIL				
459 Type [NR]	Clause 8.1(3) - If the dispute is not resolved within 10 business days after the dispute is referred to senior management negotiations, the disputing parties must refer the dispute to the senior executive officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.			<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period there have been no disputes with Western Power in relation to the metering code obligations and as such no requirement for the application of dispute resolution procedures.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, 5-5.2</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p>
	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING N/R	OBSERVATIONS: <ul style="list-style-type: none"> Effective processes to ensure compliance with the 10 business days were not evident.
2021 RECOMMENDATION - NIL				
460 Type [2]	Clause 8.1(4) - If the dispute is resolved by representative negotiations, senior management negotiations or CEO negotiations, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.			<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period there were no disputes with Western Power in relation to the metering code obligations and as such no requirement for referral of disputes to the arbitrator,</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, email communications.</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p>

	PRIORITY 4	CONTROLS RATING N/P	COMPLIANCE RATING N/R	<ul style="list-style-type: none"> Western Power have established a primary Customer Service representative to address the concerns BW1 may have in relation to the functions of the retail licence. Regular communication and clarification of Metering Code functions was noted. BW1 and Western Power have maintained effective and efficient processes in relation to the functions of the retail licence.
2021 RECOMMENDATION - NIL				
461 Type [NR]	Clause 8.3(2) - The disputing parties must at all times conduct themselves in a manner which is directed towards achieving the objective in subclause 8.3(1).			<p>COMPLIANCE FINDING: The Licensee confirmed during the audit period there were no disputes with Western Power in relation to the metering code obligations as such assessment of informality and expedition with respect to disputes was not assessed.</p> <p>DOCUMENTS/SYSTEMS: Web Portal, Build Pack, email communications.</p> <p>PERSONNEL INTERVIEWED: Executive General Manager – Commercial, Regulatory & Trading Analyst, Market Trading & Financial Assistant</p> <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Western Power have established a primary Customer Service representative to address the concerns BW1 may have in relation to the functions of the retail licence. Regular communication and clarification of Metering Code functions was noted. BW1 and Western Power have maintained effective and efficient processes in relation to the functions of the retail licence.
	PRIORITY 5	CONTROLS RATING N/P	COMPLIANCE RATING N/R	
2021 RECOMMENDATION - NIL				

Note:

* Indicates obligation was reclassified during the audit period from N/R to Type 2 (Refer Amendment Record - Electricity Compliance Reporting Manual – January 2022). Prior to this period the rating was N/R.

© Indicates identified as non-compliant in previous audit or an Annual Compliance Report

Indicates this obligation was deleted from 2022 Electricity Compliance Reporting Manual.

N/P - Not performed – A controls rating was not required

N/R - Not rated – No activity took place during the audit period

APPENDIX 2 – AUDIT & SYSTEM DOCUMENT LISTING

Documents & Systems Reviewed

Table 14 - Documents & Systems Reviewed

DOCUMENT REF NUMBER	DOCUMENT NAME <ul style="list-style-type: none"> ▪ Documentation reviewed and evidence sampled. ▪ Systems reviewed# 	9 Electricity Industry Customer Transfer Code	12 Electricity Industry Act	13 Electricity Licences	15 Electricity Industry Metering Code	Not Applicable (to audit scope)
1	Annual Compliance Reports ERA 2018-2022	X	X	X	X	
1.1	Annual Compliance Reports 2018-2019	X	X		X	
1.2	Annual Compliance Reports 2019-2020	X	X		X	
1.3	Annual Compliance Reports 2020-2021	X	X		X	
1.4	Annual Compliance Reports 2021-2022	X	X		X	
2	MYOSH/VIKING #	X	X		X	
2.1	BWG Corporate Risk Extract 09022023	X	X		X	
2.2	BWG Compliance Register Extract 09022023	X	X		X	
3	Western Power Web Portal #	X			X	
3.1	Web Portal Export - All Customer Transfers	X			X	
3.2	Web Portal Export - Erroneous Transfers	X			X	
3.3	Meter Data Verify Reports	X			X	
3.4	New Customer Transfers 1.1.2018 - 31.12.2022	X			X	
3.5	Erroneous Transfer Report	X			X	
4	Communication with the ERA		X		X	
4.1	Approval of Audit Plan - 2022 Performance Audit – ERL12		X		X	
4.2	Approval of auditor – BW1 - 2022 audit – ERL12		X		X	
4.3	Reminder letter - 2022 audit – BW1 – ERL12		X		X	
4.4	PAIP Updates – ERL12	X	X		X	
5	Access Agreements	X			X	
5.1	BW1 ETAC	X			X	
5.2	BW1 Network Access Agreement	X			X	
6	Customer PPAs			X	X	
6.1	Synergy			X	X	

DOCUMENT REF NUMBER	DOCUMENT NAME <ul style="list-style-type: none"> ▪ Documentation reviewed and evidence sampled. ▪ Systems reviewed# 	9 Electricity Industry Customer Transfer Code	12 Electricity Industry Act	13 Electricity Licences	15 Electricity Industry Metering Code	Not Applicable (to audit scope)
6.2	WaterCorp			X	X	
6.3	Boddington Gold Mine				X	
7	ERA Payments		X			
7.1	ERA Report of Payments (ERL12)		X			
7.2	ERA Invoices		X			
8	Reconciliation of Energy Charges				X	
8.1	Customer invoices				X	
9	Strategic Plan		X		X	
10	WEFS #	X		X	X	
10.1	WEFS – Meter List	X		X	X	
10.2	WEFS – Meter data Load Screen	X		X	X	
10.3	WEFS – Loss Factor Sheet	X		X	X	
10.4	WEFS - History List - Add NMIs transfers out NMI	X		X	X	
11	Connection Point Schedules - 2018 to 2022	X		X	X	
12	Bidirectional Requests	X			X	
13	IT Management Processes		X		X	
13.1	IT Disaster Recovery Plan		X		X	
14	Business Continuity		X		X	
14.1	Business Continuity Plan		X		X	
15	Management Meetings/Reports	X	X			
15.1	Monthly Management Reports	X	X			
15.2	Meeting Minutes	X	X			
15.3	Board Reports	X	X			
15.4	Quarterly Communication Reports	X	X			
15.5	BWPS Monthly Communications Meetings	X	X			

DOCUMENT REF NUMBER	DOCUMENT NAME <ul style="list-style-type: none"> ▪ Documentation reviewed and evidence sampled. ▪ Systems reviewed# 	9 Electricity Industry Customer Transfer Code	12 Electricity Industry Act	13 Electricity Licences	15 Electricity Industry Metering Code	Not Applicable (to audit scope)
16	Company Reports		X			
16.1	Business Plan		X			
17	Financial Reports		X	X		
17.1	Budgets		X	X		
17.2	Financial Statements 2018-2022		X	X		
18	Leases					X
19	Trading Compliance Processes	X	X	X	X	
19.1	Bluewaters 1 and 2 WEM Breach Tracker		X	X		