

Performance Audit Report

Synergy

Gas Trading Licence No. 8 (“GTL8”)





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29 November 2023

Private and Confidential

Simon Thackray
Head of Regulation and Compliance
Electricity Generation and Retail Corporation (t/a Synergy)
Forrest Centre, 219 St Georges Terrace
Perth, WA 6000

Synergy Gas Trading Licence No.8 (“GTL8”) Performance Audit

Dear Simon,

We are pleased to provide you with the Audit Report on the effectiveness of control procedures in relation to the GTL8 for the audit period 1 July 2019 to 30 June 2023. Our report describes the objective, scope of work performed, approach and compliance assessment outcomes. This report relates to our procedures performed from July to September 2023.

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

If you have any queries regarding our report or the work that it describes, please do not hesitate to contact Nabendu Sharma on +61 8 9429 2458 or myself on +61 8 9429 2179.

Yours sincerely



Ernst & Young
Michael Rundus
Partner

Contents

1.	Independent Auditor’s Report	3
2.	Executive Summary	5
2.1	Background	5
2.2	Objective	5
2.3	Scope.....	5
2.4	Approach	6
2.5	Overall observations.....	6
2.6	Deviations from the Audit Plan	7
2.7	Summary of Findings.....	8
2.8	Summary of Previous Audit Recommendations	9
2.9	Summary of Recommendations to Address Current Non-Compliances and Control Deficiencies	9
2.10	Limitations	10
3.	Compliance Performance Overview	12
4.	Previous audit non-compliances and recommendations	29
5.	Detailed Findings and Recommendations	30
6.	Appendices	143
A.	Audit Priority Rating Scale	143
B.	Synergy stakeholders who participated in the Audit.....	143
C.	List of key documentation examined	144
D.	Work Schedule	144
E.	EY audit team and effort profile	145

1. Independent Auditor's Report

Scope

We have been engaged by the Electricity Generation and Retail Corporation (trading as "Synergy") to perform a reasonable assurance engagement, as defined by the Australian Standards on Assurance Engagements, hereafter referred to as 'the engagement'. The purpose of the engagement is to report whether the measures undertaken by Synergy for the period from 1 July 2019 to 30 June 2023 are presented in accordance with the conditions referred to in the Gas Trading Licence 8 (GTL8 being the "Criteria" or "Licence") in all material respects.

Synergy's responsibilities

Synergy's management is responsible for the compliance activities undertaken to meet the conditions referred to in its GTL8 in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant for compliance with GTL8, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility was to express an opinion on Synergy's compliance with the conditions referred to in its GTL8 based on the evidence we have obtained.

We conducted our engagement in accordance with the Australian Standards on Assurance Engagements ("ASAE") 3000 - Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the Auditing and Assurance Standards Board (the "AUASB"), ASAE 3100 - Compliance Engagements, the Economic Regulation Authority's 2019 Audit and Review Guidelines (Electricity and Gas Licences) and the Scope of Work for this engagement as agreed with Synergy on 17 May 2023. Those standards require that we plan and perform our engagement to obtain reasonable assurance about whether, in all material respects, Synergy complied with the GTL8 obligations and to issue a report. The nature, timing, and extent of the procedures selected depended on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

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

Our Independence and Quality Control

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

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

Opinion

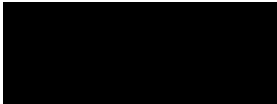
In our opinion, except for the effect of the issues set out in the 'The basis for qualified conclusion' section below, Synergy maintained, in all material respects, effective control procedures for the period 1 July 2019 to 30 June 2023, in accordance with the conditions of its GTL8 as outlined in the approved Audit Plan (dated 26 July 2023).

The basis for the qualified conclusion:

The two (2) Licence obligations listed within Section 2.7 (Summary of Findings - pg. 8) were assessed as non-compliant.

Restricted use

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



Michael Rundus
Partner
29 November 2023

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2. Executive Summary

2.1 Background

Synergy is a corporation owned by the Government of Western Australia. Synergy operates as a gas retailer in the southwestern and coastal regions of Western Australia. Synergy has been granted a licence for the designated geographic area(s) to sell gas transported through a distribution system to customers in accordance with the terms and conditions of GTL8. In accordance with Section 11ZA of the Energy Coordination Act 1994 (WA), Synergy is required to undertake a Performance Audit (Audit) to assess the effectiveness of measures taken by Synergy to meet the conditions referred to in Gas Trading Licence No. 8 (GTL8).

EY was appointed by Synergy and approved by the ERA via Approval of auditor - 2023 Performance Audits - Synergy - ERL001 and GTL008 dated 19 May 2023, to conduct the Audit. The Audit was undertaken in accordance with the Audit Plan presented to the ERA and approved on 26 July 2023.

2.2 Objective

The objective of the Audit was to perform appropriate procedures to obtain reasonable assurance as to whether the measures undertaken by Synergy for the period from 1 July 2019 to 30 June 2023 were presented in accordance with the conditions referred to in the GTL8 in all material respects and issue a written report setting out the Audit conclusion.

2.3 Scope

The scope of the Audit included an assessment of Synergy's systems, process effectiveness and use of regulatory controls based on risk and audit priority to confirm compliance with the obligations, standards, outputs, and outcomes required by GTL8, noting progress against past non-compliance was also assessed. Specifically, the Audit focused on the following:

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

The key legislation, regulations and codes that governed Synergy's gas retail operations were:

- Compendium of Gas Licence Customer Conditions 1 January 2017, 1 January 2020
- Energy Coordination Act 1994
- Energy Coordination (Gas Tariffs) Regulations 2000
- Energy Coordination (Customer Contracts) Regulations 2004
- Gas Marketing Code 1 January 2020, 1 July 2022
- Gas Trading Licence (t/a Synergy) GTL 8 Version 14, 25 November 2021

- Gas Trading Licence (t/a Synergy) GTL 8 Version 13, 1 January 2020
- Gas Trading Licence (t/a Synergy) GTL 8 Version 12, 2 October 2017
- Economic Regulation Authority (Licensing Funding) Regulations 2014
- Gas Compliance Reporting Manual January 2017
- Gas Compliance Reporting Manual June 2020
- Gas Compliance Reporting Manual July 2022
- Audit and Review Guidelines: Electricity and Gas Licences - March 2019 - updated in August 2022.

2.4 Approach

EY's Audit approach was aligned with the ERA's 2019 Audit and Review Guidelines (ERA Audit Guidelines), ASAE 3000 and ASAE 3100. The following approach was applied for the execution of the approved Audit Plan and reporting such that reasonable assurance can be provided regarding the assessment of Synergy's compliance with the GTL8 obligations:

- Conducted risk workshops to establish context for the risk assessment for each licence obligation
- Identified inherent risks and assessed risk rating and preliminary control adequacy to determine the Audit Priority ratings for each licence obligation (refer to Appendix A)
- Prepared a Draft Audit Plan for Synergy's Management review and the ERA approval
- Conducted process walkthroughs with key stakeholders and obtained relevant documentation to validate the design effectiveness of processes, controls, and systems (refer to Appendix B and C)
- Tested the controls (on a sample basis based on the Audit Priority rating) to determine operating effectiveness
- Assessed compliance of GTL8 applicable licence obligations across Synergy's control environment, information systems and control procedures
- Assessed the status of remediation actions for self-reported non-compliance during the period from July 2019 to June 2023
- Assessed the status of remediation actions for previous audit non-compliance during the period from July 2015 to June 2019
- Conducted meetings with key stakeholders to discuss the results from our fieldwork, including findings, ratings, and recommendations for practical improvement (if any)
- Reporting of compliance assessment outcome to Synergy's Management and the ERA for review and approval

The Audit fieldwork was undertaken from July to September 2023 for processes and controls performed at Synergy's corporate office at Forrest Centre, 219 St Georges Terrace, Perth, WA 6000. The work schedule and audit team details have been defined in Appendix D and E, respectively.

2.5 Overall observations

Overall, we observed that Synergy had, in all material respects, apart from the items noted in Section 2.7 (Summary of Findings), maintained effective control procedures for the period 1 July 2019 to 30 June 2023, in accordance with the conditions of its GTL8 as outlined in the approved Audit Plan (dated 24 July 2023).

Synergy maintains a strong positive, proactive and responsive culture of compliance, including timely breach remediation. Specifically, Synergy has maintained the following in relation to its internal control procedures, structure and environment, compliance culture and information systems relevant to the GTL8 obligations subject to the Audit:

- People - There is a strong awareness of obligations and understanding of roles and responsibilities by the relevant Synergy teams, including the Regulation and Compliance team and the broader business teams relevant to the GTL8 obligations. This Audit noted effective collaboration and communication between the teams.
- Process - Appropriate governance documentation and processes have been implemented to establish compliance expectations and embed good compliance management practices into day-to-day activities. These include:
 - Monitoring through a control register that details obligations, business owner accountability, risks and control(s), including reference to the respective policies, procedures and training programs. The control registers are independently monitored for currency
 - Ongoing lines of communication with the gas distributor (i.e. ATCO) in relation to the verification of metering data to enable timely and accurate customer billing
 - Regular reporting to the Audit and Risk Committee on the GTL8 compliance status and to the ERA for self-identified breaches, as well as on the status of previous Performance Audit recommendations.
- Technology - Synergy has implemented systems to enable an effective compliance environment, including a control register, Retail Process Database (KANA), Incident Management System and Compliance Change Assessment tool.

The two (2) instances of non-compliances noted during the audit period, 1 July 2021 to 30 June 2023, were all self-identified and reported by Synergy which were related to delays in reporting standing data to the ERA and inaccurate billing information presented on a customer's bill, which are specified further in Section 2.7 (Summary of Findings). This is an improvement from five (5) non-compliances noted in the 2019 Performance Audit, which demonstrates the uplift in Synergy's overall control environment.

2.6 Deviations from the Audit Plan

The following obligation represents a deviation from the approved Audit Plan. During the audit fieldwork, this obligation was determined to be 'Not Applicable' to Synergy's operations.

Table 1: GTL8 obligation not relevant

Obligation No.	Licence Obligation	Auditor's comments
6	A licensee must take reasonable steps to minimise the extent of the duration of any interruption, suspension, or restriction of the supply of gas due to an accident, emergency, potential danger or other unavoidable cause.	This obligation is applicable only to distributors, and since Synergy is working under a retail (trading) licence, this compliance obligation is not applicable to Synergy for the purpose of this Audit.

2.7 Summary of Findings

The table below summarises the two findings identified in relation to the Licence obligations during the period 1 July 2019 to 30 June 2023, where Synergy had instances of non-compliance with the Licence obligations and/or where control deficiencies were noted.

Table 2: Non-compliance with the GTL8 obligations

Obligation No.	Licence Obligation	Findings	Auditor's recommendations
102	<p>Energy Coordination Act section 11M, Trading Licence clause 23.1</p> <p>A licensee must provide the ERA with any information that the ERA may require in connection with its function under the Energy Coordination Act 1994 in the time, manner and form specified by the ERA.</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported as non-compliant in the Annual Compliance Report of 2019-20, as the information requested by the ERA on customer details was not submitted to the ERA within the required timeframe. We further understand that this information could not be provided as the Regulation and Compliance team was not part of the communication from the ERA.</p> <p>Our assessment confirmed that the Regulation and Compliance team is the primary contact for the ERA and maintains a regulatory calendar for responding to the ERA requests within the required timeframe.</p>	<p>No further action is required noting our assessment of the improved control environment.</p>
147	<p>Energy Coordination Act section 11M, Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.5(1)(a)</p> <p>Unless the customer agrees otherwise, a retailer must include the minimum prescribed information in clauses 4.5(1)(a)-(cc) on the customer's bill.</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported as non-compliant in the Annual Compliance Report of 2022-23, as in one case, the customer did not have the correct metering supply dates updated on the bill issued to the customer.</p> <p>This non-compliance was due to an agent error (i.e. Retail Operations team/outsourced call centre team member) as they did not follow the</p>	<p>No further action is required noting, our assessment of the improved control environment.</p>

Obligation No.	Licence Obligation	Findings	Auditor's recommendations
		<p>documented procedure and did not apply the bill block control. We further noted that incorrect bills were cancelled after identification and revised bills were issued.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and no non-compliance was noted for the requirements of clause 4.5(1)(a)-(cc) of the Compendium.</p>	

2.8 Summary of Previous Audit Recommendations

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

Based on our examination of relevant documents, discussion with Synergy personnel and consideration of the results of testing against the associated Licence obligations, we determined that Synergy has largely completed and closed out the one action plan detailed in the 2019 Performance Audit Report. We noted that there are no other actions outstanding from the 2019 GTL8 Performance Report.

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

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

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

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

Rec reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by the end of audit period
-	<p>B/2</p> <p>Compliance Obligation - 102</p> <p>Energy Coordination Act section 11M, Trading Licence clause 23.1</p> <p>This compliance obligation was self-reported as non-compliant in the Annual Compliance Report of 2019-20, as the information requested by the ERA on customer details was not submitted to</p>	<p>No further action is required, noting our assessment of the improved control environment.</p>	<p>Not applicable</p>

Rec reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by the end of audit period
	<p>the ERA within the required timeframe. We further understand that this information could not be provided as the Regulation and Compliance team was not part of the communication from the ERA.</p> <p>Our assessment confirmed that the Regulation and Compliance team is the primary contact for the ERA and maintains a regulatory calendar for timely communication to the ERA requests.</p>		
-	<p>B/2</p> <p>Compliance Obligation - 147</p> <p>Compendium clause 4.5(1)(a)</p> <p>This compliance obligation was self-reported as non-compliant in the Annual Compliance Report of 2022-23, as in one case, the customer did not have the correct metering supply dates updated on- the bill issued to the customer.</p> <p>This non-compliance was due to an agent error (i.e. Retail Operations team /outsourced call centre team member) as they did not follow the documented procedure and did not apply the bill block control. We further noted that incorrect bills were cancelled after identification and revised bills were issued.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and no non-compliance was noted for the requirements of clause 4.5(1)(a)-(cc) of the Compendium.</p>	No further action is required, noting our assessment of the improved control environment.	Not applicable

2.10 Limitations

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

Our engagement provides reasonable assurance as defined in ASAE 3100. Reasonable assurance means a high but not absolute level of assurance. There are inherent limitations in any assurance

engagement, and these include the use of testing, the inherent limitations of any internal control structure, and the fact that most assurance evidence is persuasive rather than conclusive.

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

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

3. Compliance Performance Overview

The following tables summarise the assessments made during the Audit of Synergy's compliance and the adequacy of controls in place to manage compliance with the relevant obligations or conditions of the GTL8.

Table 4 sets out the rating scale defined by the ERA in the Guidelines for the assessment of the level of compliance with the conditions of the GTL8. For the highest possible compliance rating to be achieved, Synergy was required to demonstrate it has maintained mature processes and controls over the audit period to facilitate compliance with the relevant obligations.

Table 4: Compliance and controls adequacy rating scale

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

Table 5 summarises the assessments made through this Audit on Synergy's compliance and the adequacy of controls in place to manage compliance with the obligations or conditions of the GTL8.

Table 5: Compliance and controls rating scale summary

Controls Rating	Compliance Rating					Total
	1	2	3	4	N/R	
A	124					124
B		2				2
C						0
D						0
N/P					72	72
Total	124	2	0	0	72	198

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

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

Table 6: Compliance and controls summary

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
1	<i>Energy Coordination Act section 11Q(1-2)</i>	Trading Licence clause 4.2.1	✓					3	✓				
2	<i>Energy Coordination Act section 11WG(1)</i>	Trading Licence clause 6.4.1	✓					4	✓				
3	<i>Energy Coordination Act section 11WG(2)</i>	Trading Licence clause 6.6.1					✓	4					✓
4	<i>Energy Coordination Act section 11WK(1-2)</i>	Trading Licence clause 5.1	✓					5	✓				
5	<i>Energy Coordination Act section 11WK(3)</i>	Trading Licence clause 5.1	✓					5	✓				
10	<i>Energy Coordination Act section 11ZA(1)</i>	Trading Licence clause 5.2.1	✓					4	✓				
19	<i>Energy Coordination Act section 11ZOC(1)(b)</i>	Trading Licence clause 5.1	✓					4	✓				
20	<i>Energy Coordination Act section 11ZOV(1)</i>	Trading Licence clause 5.1	✓					4	✓				
21	<i>Energy Coordination Act section 11ZOV(2)</i>	Trading Licence clause 5.1	✓					2	✓				
22	<i>Energy Coordination Act section 11ZOZ(3)</i>	Trading Licence clause 5.1					✓	4					✓
24	<i>Energy Coordination Act section 11ZQH(a)</i>	Trading Licence clause 6.1.1	✓					4	✓				
24A	<i>Energy Coordination Act section 11ZQH(b)</i>	Trading Licence clause 6.1.1	✓					4	✓				
29	<i>Energy Coordination Act section 11M Energy Coordination (Gas Tariffs) Regulations 2000 Reg 5(1)</i>	Trading Licence clause 4.1.1	✓					4	✓				
30	<i>Energy Coordination Act section 11M Energy Coordination (Gas Tariffs) Regulations 2000 reg. 6(2)</i>	Trading Licence clause 5.1					✓	4					✓
32	<i>Energy Coordination (Customer Contracts) Reg 12(2)</i>	Trading Licence clause 4.1.1	✓					5	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
33	<i>Energy Coordination (Customer Contracts) Reg 12(4)(a)</i>	Trading Licence clause 4.1.1	✓					5	✓					
34	<i>Energy Coordination (Customer Contracts) Reg 12(4)(b)</i>	Trading Licence clause 4.1.1	✓					5	✓					
35	<i>Energy Coordination (Customer Contracts) Reg 12(5)(a)</i>	Trading Licence clause 4.1.1	✓					5	✓					
36	<i>Energy Coordination (Customer Contracts) Reg 12(5)(b)</i>	Trading Licence clause 4.1.1	✓					5	✓					
37	<i>Energy Coordination (Customer Contracts) Reg 12(5)(c)</i>	Trading Licence clause 4.1.1	✓					5	✓					
38	<i>Energy Coordination (Customer Contracts) Reg 12(5)(d)</i>	Trading Licence clause 4.1.1	✓					5	✓					
39	<i>Energy Coordination (Customer Contracts) Reg 12(5)(e)</i>	Trading Licence clause 4.1.1	✓					5	✓					
40	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.2</i>	Trading Licence clause 4.1.1	✓					5	✓					
41	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.3</i>	Trading Licence clause 4.1.1	✓					5	✓					
42	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.2.1 and 5.1.2.2</i>	Trading Licence clause 4.1.1	✓					5	✓					
43	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.3.1 and 5.1.3.2</i>	Trading Licence clause 4.1.1	✓					5	✓					
44	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.4.1 and 5.1.4.2</i>	Trading Licence clause 4.1.1	✓					5	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
45	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.5.1, 5.1.5.2 and 5.1.5.3</i>	Trading Licence clause 4.1.1	✓					5	✓					
46	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.7.2</i>	Trading Licence clause 4.1.1					✓	5						✓
47	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(a)</i>	Trading Licence clause 4.1.1	✓					5	✓					
48	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(b)</i>	Trading Licence clause 4.1.1	✓					5	✓					
50	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(d)</i>	Trading Licence clause 4.1.1	✓					5	✓					
51	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(e) and (f)</i>	Trading Licence clause 4.1.1	✓					4	✓					
52	<i>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.2.2.2</i>	Trading Licence clause 4.1.1	✓					4	✓					
56	<i>Energy Coordination (Customer Contracts) Reg 14(2)</i>	Trading Licence clause 4.1.1	✓					5	✓					
57	<i>Energy Coordination (Customer Contracts) Reg 14(3), AGA Code clause 4.1.2.1 and 4.1.2.2</i>	Trading Licence clause 4.1.1	✓					5	✓					
58	<i>Energy Coordination (Customer Contracts) Reg 14, AGA Code clause 4.1.3.1 and 4.1.3.2</i>	Trading Licence clause 4.1.1	✓					5	✓					
59	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.1</i>	Trading Licence clause 4.1.1	✓					4	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
60	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.1, 4.2.3.2 and 4.2.3.3</i>	Trading Licence clause 4.1.1	✓					4	✓					
61	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.2</i>	Trading Licence clause 4.1.1					✓	4						✓
62	<i>Energy Coordination (Customer Contracts) Reg 15(1) and (2)</i>	Trading Licence clause 4.1.1					✓	4						✓
63	<i>Energy Coordination (Customer Contracts) Reg 15 (1) and 47 (2) and (4), Clause 4.2.3.4 AGA Code</i>	Trading Licence clause 5.1	✓					5	✓					
63A.	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.4</i>	Trading Licence clause 4.1.1	✓					5	✓					
64	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.1</i>	Trading Licence clause 4.1.1	✓					4	✓					
65	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.2</i>	Trading Licence clause 4.1.1					✓	5						✓
66	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.4</i>	Trading Licence clause 4.1.1	✓					5	✓					
67	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.5</i>	Trading Licence clause 4.1.1	✓					5	✓					
68	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.1</i>	Trading Licence clause 4.1.1	✓					5	✓					
69	<i>Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.2</i>	Trading Licence clause 4.1.1	✓					4	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
70	<i>Energy Coordination (Customer Contracts) Reg 16(3)</i>	Trading Licence clause 4.1.1	✓					5	✓				
71	<i>Energy Coordination (Customer Contracts) Reg 19</i>	Trading Licence clause 4.1.1	✓					5	✓				
72	<i>Energy Coordination (Customer Contracts) Reg 20(2) AGA Code clause 4.3.5.1</i>	Trading Licence clause 4.1.1	✓					5	✓				
72A	<i>Energy Coordination (Customer Contracts) Reg 20(3)</i>	Trading Licence clause 4.1.1	✓					5	✓				
72B	<i>Energy Coordination (Customer Contracts) Reg 22</i>	Trading Licence clause 4.1.1	✓					5	✓				
73	<i>Energy Coordination (Customer Contracts) Reg 40(3)</i>	Trading Licence clause 4.1.1					✓	5					✓
74	<i>Energy Coordination (Customer Contracts) Reg 20 (3) and 48</i>	Trading Licence clause 5.1	✓					5	✓				
74A	<i>Energy Coordination (Customer Contracts) Reg 48</i>	Trade Licence clause 4.1.1	✓					5	✓				
75	<i>Energy Coordination (Customer Contracts) Reg 22 and 49 (2)</i>	Trading Licence clause 5.1					✓	4					✓
75A	<i>Energy Coordination (Customer Contracts) Reg 49(2)</i>	Trading Licence clause 4.1.1					✓	5					✓
76	<i>Energy Coordination (Customer Contracts) Reg 49(3)</i>	Trading Licence clause 4.1.1					✓	5					✓
77	<i>Energy Coordination (Customer Contracts) Reg 49(4)</i>	Trading Licence clause 4.1.1					✓	5					✓
78	<i>Energy Coordination (Customer Contracts) Reg 49(5)</i>	Trading Licence clause 4.1.1					✓	5					✓
79	<i>Energy Coordination (Customer Contracts) Reg 50</i>	Trading Licence clause 4.1.1					✓	5					✓
80	<i>Energy Coordination (Customer Contracts) Reg 44</i>	Trading Licence clause 4.1.1	✓					4	✓				
81	<i>Energy Coordination Act section 11M, Energy Coordination (Customer Contracts) Reg 45 (1)</i>	Trading Licence clause 5.1					✓	5					✓

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
82	<i>Energy Coordination Act section 11M, Energy Coordination (Customer Contracts) Reg 45 (2)</i>	Trading Licence clause 5.1	✓					5	✓					
83	<i>Energy Coordination (Customer Contracts) Reg 46(1)</i>	Trading Licence clause 4.1.1					✓	5						✓
84	<i>Energy Coordination (Customer Contracts) Reg 46(4)</i>	Trading Licence clause 4.1.1	✓					5	✓					
84A	<i>Energy Coordination (Customer Contracts) Reg 47(2) and (4)</i>	Trading Licence clause 4.1.1	✓					5	✓					
85	<i>Energy Coordination (Customer Contract) Reg 28, clause 3.1.1(a) AGA Code</i>	Trading Licence clause 5.1	✓					4	✓					
86	<i>Energy Coordination (Customer Contract) Reg 28, clause 3.1.1(b) AGA Code</i>	Trading Licence clause 5.1	✓					4	✓					
90	<i>Energy Coordination (Customer Contract) Reg 33 (3), clause 3.5.2.2 AGA Code</i>	Trading Licence clause 5.1	✓					5	✓					
91	<i>Energy Coordination (Customer Contracts) Reg 42</i>	Trading Licence clause 4.1.1	✓					5	✓					
96	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 5.1.2	✓					4	✓					
97	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 5.1.3	✓					5	✓					
98	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 4.6.4					✓	5						✓
99	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 3.7.1	✓					5	✓					
100	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 4.3.1	✓					4	✓					
101	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 4.4.1(a)					✓	4						✓
102	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 4.5.1		✓				4		✓				
103	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 3.8.1	✓					4	✓					
106	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 6.4.2	✓					5	✓					
107	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 6.4.3	✓					5	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
108	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 6.5.1	✓					4	✓				
109	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 6.8.1 and 6.8.2	✓					4	✓				
110	<i>Energy Coordination Act section 11M</i>	Trading Licence Schedule 1 clause 2.5					✓	4					✓
111	<i>Energy Coordination Act section 11M</i>	Trading Licence Schedule 1 clause 2.7					✓	4					✓
112	<i>Energy Coordination Act section 11M</i>	Trading Licence Schedule 1 clauses 3.1 and 3.2					✓	4					✓
113	<i>Energy Coordination Act section 11M</i>	Trading Licence Schedule 1 clause 4.1					✓	4					✓
114	<i>Energy Coordination Act section 11ZPP</i>	Trading Licence clause 19.1	✓					4	✓				
115	<i>Energy Coordination Act sections 11ZPP and 11M</i>	Trading Licence clause 19.2	✓					4	✓				
116	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 4</i>	Trading Licence clause 6.2.1					✓	4					✓
117	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 5(1)</i>	Trading Licence clause 6.2.1					✓	4					✓
118	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 5(2) and 5(3)</i>	Trading Licence clause 6.2.1	✓					4	✓				
119	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 6(1)(a)</i>	Trading Licence clause 6.2.1	✓					4	✓				
119A	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 6(1)(b)</i>	Trading Licence clause 6.2.1	✓					4	✓				
120	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(2)</i>	Trading Licence clause 19	✓					4	✓				
120A	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 6(2)</i>	Trading Licence clause 6.2.1 Code of Conduct clause 6(2)	✓					4	✓				
120B	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 6(3)</i>	Trading Licence clause 6.2.1 Code of Conduct clause 6(3)	✓					4	✓				

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
121	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(3) and clause 2.3(4)</i>	Trading Licence clause 19	✓					4	✓					
121A	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 6(5)</i>	Trading Licence clause 6.2.1	✓					4	✓					
123	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 7(2)</i>	Trading Licence clause 6.2.1	✓					4	✓					
124	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 8(1)</i>	Trading Licence clause 6.2.1					✓	4						✓
125	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 8(2)</i>	Trading Licence clause 6.2.1	✓					4	✓					
126	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 9</i>	Trading Licence clause 6.2.1					✓	4						✓
127	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 2.8</i>	Trading Licence clause 19					✓	4						✓
128	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 12</i>	Trading Licence clause 6.2.1					✓	4						✓
129	<i>Energy Coordination Act section 11ZPP Code of Conduct clause 13</i>	Trading Licence clause 6.2.1					✓	4						✓
134	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 3.1(1)	✓					4	✓					
135	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 3.1(2)	✓					4	✓					
136	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.1(a)	✓					4	✓					
137	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.1(b)	✓					3	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
138	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(1)					✓	4						✓
140	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(3)					✓	4						✓
141	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 4.2(4)					✓	4						✓
142	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(5)					✓	4						✓
143	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(6)					✓	4						✓
146	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.4	✓					2	✓					
147	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.5(1)		✓				2		✓				
148	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.5(2)					✓	4						✓
149	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.5(3)					✓	4						✓
150	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.6	✓					3	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
152	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.7(1)	✓					4	✓					
153	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.7(2)	✓					4	✓					
154	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.8(1)	✓					4	✓					
155	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.8(2)	✓					4	✓					
156	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.8(3)	✓					4	✓					
157	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.9	✓					4	✓					
158	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.10	✓					4	✓					
159	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.11(1)					✓	4						✓
160	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.11(2)					✓	4						✓
161	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.12(1)					✓	4						✓
162	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.12(2)					✓	4						✓

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating						
			A	B	C	D	N/P		1	2	3	4	N/R		
163	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.13						✓	4						✓
164	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(1)	✓						4	✓					
165	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(2)	✓						2	✓					
165A	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(3)	✓						4	✓					
166	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.15						✓	4						✓
167	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.16(1)(a)	✓						4	✓					
168	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.16(1)(b)	✓						4	✓					
169	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.16(2)	✓						4	✓					
170	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.16(3)	✓						4	✓					
171	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.17(2)						✓	4						✓
171A	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.17(3)	✓						4	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
172	<i>Energy Coordination Act section 11M</i>	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(2) and 4.18(5)</i>					✓	4					✓
173	<i>Energy Coordination Act section 11M</i>	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(3)</i>					✓	4					✓
174	<i>Energy Coordination Act section 11M</i>	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(4)</i>					✓	4					✓
175	<i>Energy Coordination Act section 11M</i>	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(6)</i>					✓	4					✓
175A	<i>Energy Coordination Act section 11M</i>	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(7)</i>					✓	5					✓
176	<i>Energy Coordination Act section 11M</i>	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(1)</i>					✓	4					✓
177	<i>Energy Coordination Act section 11M</i>	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(2) and 4.19(6)</i>					✓	4					✓
178	<i>Energy Coordination Act section 11M</i>	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(3)</i>					✓	4					✓
179	<i>Energy Coordination Act section 11M</i>	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(4)</i>					✓	4					✓
180	<i>Energy Coordination Act section 11M</i>	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(5)</i>					✓	4					✓
180A	<i>Energy Coordination Act section 11M</i>	<i>Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(7)</i>					✓	4					✓

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
181	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.1	✓					4	✓					
182	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.2	✓					4	✓					
183	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.3	✓					3	✓					
184	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.4	✓					4	✓					
186A	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.6(2)					✓	4						✓
190	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.7(1)	✓					4	✓					
191	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.7(2)	✓					4	✓					
192	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 2.1 and Schedule 2 Compendium clause 5.7(3)					✓	4						✓
193	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.7(4)	✓					4	✓					
196	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.8(2)	✓					4	✓					
196A	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.8(3)					✓	4						✓

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
221	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.11	✓					4	✓					
222	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.1					✓	4						✓
223	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.2(1)					✓	4						✓
225	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.4					✓	4						✓
227	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.6					✓	2						✓
228	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 8.1(1)					✓	4						✓
229	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 8.1(2)					✓	4						✓
231	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.1(1)	✓					4	✓					
232	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 2.1.1 and 6.3.1 Compendium clause 10.1(2)					✓	4						✓
233	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.1(3)					✓	4						✓
234	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(1)	✓					4	✓					

No.	Relevant Acts and Code	Licence obligation	Controls Adequacy					Priority	Compliance Rating					
			A	B	C	D	N/P		1	2	3	4	N/R	
235	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(2)	✓					4	✓					
236	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(3)	✓					4	✓					
237	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(4)	✓					4	✓					
239	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.4					✓	4						✓
240	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.5					✓	4						✓
241	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.5A(1)					✓	4						✓
242	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.5A(2)					✓	4						✓
243	<i>Energy Coordination Act section 11M</i>	Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.5A(3)	✓					4	✓					
245	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.9	✓					5	✓					
246	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.10(1)					✓	4						✓
251	<i>Energy Coordination Act section 11M</i>	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(1)	✓					4	✓					

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

4. Previous audit non-compliances and recommendations

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

Recommendation reference	Non-compliance / Controls improvement	Recommendation	Date Resolved	Further action required / Detail of further action
Resolved during the current audit period				
1/2019	<p>Controls improvement rating: B/2</p> <p>Obligation no. 137: Trading Licence clause 2.1 and Schedule 2. Compendium clause 4.1(b)</p> <p>Details: A sample test of 25 customers out of 13,192 customer bills during the audit period confirmed that in two (2) instances, the customers did not receive the bills on time. These were due to the customer being out of contract but continuing to take gas based on out of contract rates.</p>	Synergy should put in place more stringent procedures to monitor gas billings that are more than 105 days. At present, Synergy has deployed a team of staff to focus on any unbilled customers above 90 days for both electricity and gas.	June 2021	No

5. Detailed Findings and Recommendations

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
1	Energy Coordination Act section 11Q(1-2) Trading Licence clause 4.2.1	A licensee must pay the applicable fees in accordance with the Economic Regulation Authority (Licensing Funding) Regulations 2014 clauses 6 & 7.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the licence fee tracker, invoice, non-order invoice and the ERA payment ledger, it was noted that Synergy has the following process in place to pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the Economic Regulation Authority (Licensing Funding) Regulations 2014:</p> <ul style="list-style-type: none"> • The Regulation and Compliance team is responsible for managing the payment of the ERA licensing fees • The Head of Regulation and Compliance is the designated contact with the ERA for licence invoice matters and is responsible for the licensing budget and approving licence invoices for payment • Once an invoice is raised by the ERA, a non-order invoice request is created by the Regulation and Compliance team to process the licence fee, and subsequently, the payment is released <p>Through a review of one sample invoice and payment ledger, it was noted that Synergy had paid the fee to the ERA as per the invoice within the due dates prescribed.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
2	Energy Coordination Act section 11WG(1) Trading Licence clause 6.4.1	A licensee must, subject to the regulations, not supply gas to a customer other than under a standard form contract approved by the ERA or a non-standard contract	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Standard Form of Contract (SFC), Non-standard Form of Contract (NSFC), the listing of customers with SFC and NSFC and standard business terms and conditions, we observed that Synergy does not offer contract other than SFC or NSFC.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		that complies with the Act.	Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
3	Energy Coordination Act section 11WG(2) Trading Licence clause 6.6.1	A licensee must comply with a direction given to the licensee under section 11WI.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulations and Compliance team and a review of the Regulation and Compliance Operations Guideline, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> Gas customer contracts must comply with Section 11WG of the Energy Coordination Act 1994 Synergy complies with any direction by the ERA to amend or review the SFC and do so within the period specified as a part of Synergy's trading licence When Synergy receives an instruction from the ERA that it must comply, the instruction is saved in the DM (Document Management folder), a calendar entry created within the regulatory calendar to track the response timeframe and the response issued to the ERA in accordance with the instruction and timeframe, and saved in DM The Regulation and Compliance team coordinates and acts on the request, confirming with the ERA of the action as instructed or providing the information to the ERA within the required timeframe. The response to the ERA must also be saved in DM <p>We were further informed that Synergy did not receive any direction under Section 11WI during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
4	Energy Coordination Act section 11WK(1-2)	Gas is deemed to be supplied under the standard form contract if a customer commences	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU (Customer Business Unit), Retail Operations team, and a review of the SFC, we observed that clause 3 of		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 5.1	to take a supply of gas at premises without entering into a contract with the holder of a trading licence.	<p>the SFC states that the contract begins on the date and time that Synergy agrees to supply gas to the customer or at any earlier time when gas is deemed by law to be supplied to the customer under the SFC terms and conditions.</p> <p>We further understand that Synergy identifies such customers who are consuming gas without any SFC and connects them to establish the SFC after identification.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
5	Energy Coordination Act section 11WK(3) Trading Licence clause 5.1	A standard form contract continues in force until it is terminated, or supply becomes subject to a non-standard contract with the supplier.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the SFC, we observed that the SFC continues to be in force until the following clauses come into effect:</p> <ul style="list-style-type: none"> • Clause 17.1.b, where the customer ends the SFC because the customers enter into a new contract for the supply of gas with Synergy, the SFC ends on the expiry of the cooling-off period (if applicable) specified in the new contract • Clause 17.3.g, where the customer ceases to be eligible for a standard price <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
10	Energy Coordination Act section 11ZA(1) Trading Licence clause 5.2.1	A licensee must provide the ERA with a performance audit by an independent expert acceptable to the ERA within 24 months of commencement and every 24 months	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance Team and a review of the Regulation and Compliance Operations Guideline, it was noted that Synergy has the following controls to provide the ERA with the performance audit:</p> <ul style="list-style-type: none"> • Synergy has appointed auditors to conduct the GTL8 Audit with the audit period from 1 July 2019 to 30 June 2023 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		thereafter (or longer if the ERA allows).	<ul style="list-style-type: none"> The Empower regulatory calendar event automatically prompts the Regulation and Compliance team, reminding them of the due date for the performance audit report The previous audit of GTL8 was completed by PWC and approved by the ERA on 11 November 2019 <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
19	Energy Coordination Act section 11ZOC(1)(b) Trading Licence clause 5.1	A licensee that sells gas that is transported through a distribution system must be a member of an approved retail market scheme if a scheme is in force.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operations Guideline, AEMO (Australian Energy Market Operator) website, it was noted that Synergy is an approved member of the Retail Market Scheme during the audit period.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
20	Energy Coordination Act section 11ZOV(1) Trading Licence clause 5.1	A licensee must not engage in prohibited conduct relating to the operation of a retail market scheme.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operations Guideline, AEMO website, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> Synergy abides by AEMO defined Gas Retail Market Procedure and has a control register for key obligations AEMO publishes the list of activities and organisations related to non-compliance with the Gas Retail Market Procedure, and on a review of such non-compliances, we noted that Synergy has not made the list during the audit period AEMO also performs an annual audit of the Express Verifiable Consent to ensure compliance, and no non-compliance noted against that 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> Training modules are developed and available in the Synergy portal to enhance the knowledge of regulatory aspects of AEMO and Gas Retail Market Rules <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
21	Energy Coordination Act section 11ZOV(2) Trading Licence clause 5.1	A licensee must not assist another party to engage in prohibited conduct relating to the operation of a retail market scheme.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operations Guideline and AEMO website, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> Synergy abides by AEMO defined Gas Retail Market Procedure and has a control register for key obligations AEMO publishes the list of activities and organisations related to non-compliance with the Gas Retail Market Procedure and on a review of such non-compliances, we noted that Synergy has not made the list during the audit period AEMO also performs an annual audit of the Express Verifiable Consent to ensure compliance, we noted that Synergy has not recorded any non-compliance against that Training modules are developed and available in the Synergy portal to enhance the knowledge of regulatory aspects of AEMO and Gas Retail Market Rules <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
22	Energy Coordination Act section 11ZOZ(3)	A licensee, as a member of a retail scheme, must comply with a direction given to it by the ERA to amend the scheme, and	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operations Guideline, it was observed that</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 5.1	to do so within a specified time.	<p>Synergy has the following controls to comply with a direction given to it by the ERA to amend the scheme and to do so within a specified time:</p> <ul style="list-style-type: none"> • If Synergy receives an instruction from the ERA to comply with, the instruction is saved in DM (Document Management folder) • A calendar entry is created within the regulatory calendar to track the response timeframe and the response issued to the ERA in accordance with the instruction and timeframe and saved in DM • The Regulation and Compliance team is responsible for the coordination of the actions required, confirming with the ERA that the action was taken as instructed or providing the information to the ERA within the required timeframe. The response to the ERA must also be saved in DM <p>Further, we were informed that Synergy did not receive any such direction under GTL8 from the ERA during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
24	Energy Coordination Act section 11ZQH(a) Trading Licence clause 6.1.1	The licensee must not supply gas to customers unless the licensee is a member of an approved gas industry ombudsman scheme.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operations Guideline and Energy and Water Ombudsman website, it was noted that Synergy is an active, approved member of the Energy and Water Ombudsman WA (E&WO) in Western Australia.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
24A	Energy Coordination Act section 11ZQH(b)	The licensee must not supply gas to customers unless the licensee is bound by, and compliant with, any decision or	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Energy and Water Ombudsman website, it was noted that Synergy is a member of an approved Energy and Water Ombudsman scheme.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 6.1.1	direction of the gas industry ombudsman.	Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
29	Energy Coordination Act section 11M Energy Coordination (Gas Tariffs) Regulations 2000 Reg 5(1) Trading Licence clause 4.1.1	A licensee supplying gas in an area referred to in Regulation 3(a), (b), or (c) is required to have at least one capped tariff for any supply of gas in that area.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>The SFC approved by the ERA, provides for small use (<1TJ/a) gas customers at either a regulated tariff or a published price. Synergy's capped gas tariff details are published on the Synergy website. (https://www.synergy.net.au/Your-business/Business-energy/Government-regulated-tariffs/Midwest-Southwest-Non-residential-Gas-Supply)</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
30	Energy Coordination Act section 11M Energy Coordination (Gas Tariffs) Regulations 2000 reg. 6(2) Trading Licence clause 5.1	A licensee is required to offer to supply gas to each of its existing standard contract customers under the terms of the customer's existing contract but at a capped tariff unless the existing contract already entitles the customer to be supplied at a capped tariff.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team, we noted that Synergy has arrangements in place to offer to supply gas under an SFC, but Synergy does not have any small use customers (customers who consume less than 1TJ/a) supplied with gas under an SFC. (Synergy's small use gas customers are supplied under NSFC, and hence, we were informed that this obligation was not applicable to Synergy during the audit period.)</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
32			Priority: 5	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Energy Coordination (Customer Contracts) Reg 12(2) Trading Licence clause 4.1.1	Except in prescribed circumstances, a non-standard contract must prohibit the licensee from disconnecting supply or causing disconnection to occur if : (a) a customer has provided to the licensee a written statement from a medical practitioner to the effect that supply is necessary in order to protect the health of a person who lives at the customer's supply address; and (b) the customer has entered into arrangements acceptable to the licensee in relation to payment for gas supplied.	<p>Through interviews with the Regulation and Compliance team and a review of the NSFC and Business Gas Terms and Conditions, we observed that clause 13.7 states the circumstances in which Synergy must not disconnect the gas supply if:</p> <ul style="list-style-type: none"> the customer gives Synergy a statement from a medical practitioner stating that the gas supply is necessary to protect the life or health of a person who lives at the customer's premises, and the customer has entered into arrangements acceptable to Synergy in relation to payment of any amounts due under this agreement or the customer has agreed to a payment plan <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
33	Energy Coordination (Customer Contracts) Reg 12(4)(a)	A non-standard contract must require the licensee, before disconnecting supply for non-payment of a bill, to give a written reminder notice to a customer not	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Gas Disconnections, Gas Charter and Licence Obligations, and Business Gas Terms and Conditions, we noted that clause 13.6.1(a) on unpaid invoices states that Synergy before disconnecting the supply give the customer a reminder notices not less than 14 business days from the date that Synergy</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 4.1.1	less than 14 business days after the day on which a bill was issued advising the customer that payment is overdue and requiring payment to be made on or before the day specified in the reminder notice (being a day not less than 20 business days after the billing day).	<p>issued the invoice advising the customer that payment is overdue and requiring payment by a specified date (which will be not less than 20 business days after the date that Synergy issued the invoice).</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
34	Energy Coordination (Customer Contracts) Reg 12(4)(b) Trading Licence clause 4.1.1	A non-standard contract must require the licensee, before disconnecting supply for non-payment of a bill, to give a disconnection warning to a customer not less than 22 business days after the billing day advising the customer that disconnection will occur unless payment is made on or before the day specified in the disconnection warning (being a day not less than 10 business days after the day on which the disconnection warning is given).	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Gas Disconnections, Gas Charter and Licence Obligations, and Business Gas Terms and Conditions, we observed clause 13.6.1(b) of NSFC on unpaid invoices states that Synergy, before disconnecting the supply, if the customer has still not paid Synergy by the time indicated in the reminder notice, give the customer a disconnection warning not less than 22 business days from the date that Synergy issued the invoice, advising the customer that Synergy will disconnect the gas supply on a day that is at least 10 business days after Synergy has given the disconnection warning.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
35	Energy Coordination (Customer Contracts) Reg 12(5)(a) Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for non-payment of a bill if the customer pays the overdue amount or makes an arrangement for its payment and the customer has paid any applicable reconnection fee.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Gas Manual Disconnection and Reconnection SOP (Standard Operating Procedure), and Business Gas Terms and Conditions, we observed clause 13.8 - reconnecting the gas supply states that Synergy will reconnect the gas supply if, within 10 business days after disconnection, the circumstances giving rise to the disconnection no longer exist. If Synergy has disconnected a customer's supply due to non-payment of an account, and the customer has either entered into an agreed payment arrangement or paid the outstanding balance, Synergy will arrange for a reconnection of the customer's supply on the day they are made aware.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
36	Energy Coordination (Customer Contracts) Reg 12(5)(b) Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for denial of access to a meter, if the customer provides access to the meter and the customer has paid any applicable reconnection fee.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Gas Manual Disconnection and Reconnection SOP, we noted that clause 13.8 of NSFC states that Synergy will arrange for the Network Operator to reconnect the gas supply when the customer asks Synergy to reconnect the gas supply, and Synergy is reasonably satisfied that the circumstances giving rise to the disconnection no longer exist. Synergy will arrange to reconnect the gas supply if, within 10 business days after disconnection, the circumstances giving rise to the disconnection no longer exist after payment of any fee, if applicable.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
37			Priority: 5	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Energy Coordination (Customer Contracts) Reg 12(5)(c) Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for unlawful consumption of gas, if the customer pays for the gas consumed and the customer has paid any applicable reconnection fee.	<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Gas Manual Disconnection and Reconnection SOP, we noted that clause 13.8 of NSFC states that Synergy will arrange for the Network Operator to reconnect the gas supply when the customer asks Synergy to reconnect the gas supply and Synergy is reasonably satisfied that the circumstances giving rise to the disconnection no longer exist. Synergy will reconnect the gas supply if, within 10 business days after disconnection, the circumstances giving rise to the disconnection no longer exist after payment of any fee, if applicable.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
38	Energy Coordination (Customer Contracts) Reg 12(5)(d) Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for refusal to pay a refundable advance, if the customer pays the refundable advance and the customer has paid any applicable reconnection fee.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Gas Manual Disconnection and Reconnection SOP, we noted that clause 13.8 of NSFC states that Synergy will arrange for the Network Operator to reconnect the gas supply when the customer asks Synergy to reconnect the gas supply, and Synergy is reasonably satisfied that the circumstances giving rise to the disconnection no longer exist. Synergy will reconnect the gas supply if, within 10 business days after disconnection, the circumstances giving rise to the disconnection no longer exist after payment of any fee, if applicable.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
39	Energy Coordination (Customer Contracts) Reg 12(5)(e)	A non-standard contract must require the licensee to reconnect supply to a customer within 20 business days after disconnection in an	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Gas Manual Disconnection and Reconnection SOP, we observed clause 13.8 - reconnecting the gas supply states that if the gas supply is disconnected in an emergency situation under clause 13.2, for life or health</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
	Trading Licence clause 4.1.1	emergency situation or for health, safety or maintenance reasons, if the situation or problem giving rise to the need for disconnection has been rectified, and if the customer has paid any applicable reconnection fee.	<p>safety under clause 13.3 or planned work reasons under clause 13.4, then Synergy will reconnect the gas supply if, within 20 business days after disconnection, the circumstances giving rise to the disconnection no longer exist.</p> <p>Synergy may charge the customer a fee for reconnecting the gas supply except if the disconnection was due to an emergency or planned work.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>			
40	<p>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.2</p> <p>Trading Licence clause 4.1.1</p>	<p>A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a customer who is unable to pay until:</p> <p>alternative payment options have been offered to the customer; the customer is given information on government funded concessions; it has used its best endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date,</p>	<table border="1"> <tr> <td style="background-color: yellow;">Priority: 5</td> <td style="background-color: green;">Control Adequacy: A</td> <td style="background-color: green;">Compliance Rating: 1</td> </tr> </table> <p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clauses 13.5.b and 13.5.d, respectively, state that Synergy must not disconnect the gas supply when</p> <ul style="list-style-type: none"> the customer has applied for a government concession or grant, and the application has not been determined the customer has agreed to a Payment Plan or other payment option <p>Further, 13.6.1.d and 13.6.1.e state that Synergy must</p> <ul style="list-style-type: none"> use best endeavours to contact the customer and offer to extend the due date for payment on terms and conditions (including the payment of interest) <p>Synergy will not disconnect the gas supply unless:</p> <ul style="list-style-type: none"> the customer has not accepted the offer under clause 13.6.1(e) within the specified period (which must be at least 5 Business days) or the customer has accepted the offer but has not taken reasonable action towards settling the debt within the specified time 	Priority: 5	Control Adequacy: A	Compliance Rating: 1
Priority: 5	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings
		and the customer has refused to accept the alternative payment option or failed to make payments under it.	Therefore, it is assessed that Synergy has complied with the obligation during the audit period.

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
41	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.3 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a business customer until: it has used its best endeavours to contact the customer; it has offered the customer an extension of time to pay the bill; and it has provided the customer a written notice of its intention to disconnect at least 5 business days' notice prior to the disconnection date, and the customer has refused to accept the alternative payment option or failed to make payments under it.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clauses 13.6.1.d and 13.6.1.e, respectively, states that Synergy:</p> <ul style="list-style-type: none"> • must use best endeavours to contact the customer • offer to extend the due date for payment on terms and conditions (including the payment of interest) <p>Further, 13.6.1.f and 13.6.1.g, respectively state that:</p> <p>Synergy will not disconnect the gas supply unless:</p> <ul style="list-style-type: none"> • the customer has not accepted the offer under clause 13.6.1(e) within the specified period (which must be at least 5 Business days) or • the customer has accepted the offer but has not taken reasonable action towards settling the debt within the specified time <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
42	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a customer who denies access to a meter until: the customer has refused access on at least 3	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clause 13.6.2 states that if Synergy wishes to disconnect the gas supply because the customer fails to give Synergy or the Network Operator access to the customer's premises in accordance with this agreement, Synergy will:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
	5.1.2.1 and 5.1.2.2 Trading Licence clause 4.1.1	concurrent billing cycles, the customer is given the option to offer alternative access arrangements; the customer is provided written advice on each occasion access was denied; it has used its best endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date.	<ul style="list-style-type: none"> only disconnect the gas supply if the customer has denied access for the purposes of reading the meter for the purposes of issuing three (3) consecutive invoices give the customer a notice requesting access to the meter at the customer's premises each time access is denied use Synergy's best endeavours to contact the customer give the customer an opportunity to offer reasonable alternative access arrangements send the customer a disconnection warning advising that Synergy will disconnect the gas supply on a day that is at least five (5) business days after the customer is deemed to have received the disconnection warning <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>			
43	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.3.1 and 5.1.3.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect or interrupt supply to a customer in the event of an emergency, and if so, the licensee or distributor will provide a 24-hour information service, estimate the time when gas supply will be restored and use best endeavours to restore	<table border="1"> <tr> <td>Priority: 5</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clause 13.2 Emergency states that:</p> <p>Synergy may interrupt or disconnect the gas supply at any time without notice in an emergency if Synergy is permitted or required by law or if the network operator requires Synergy to do so. In that event, Synergy will:</p> <p>(a) provide information via a 24-hour emergency line about the nature of the emergency and estimate the time when supply will be restored</p> <p>(b) use its best endeavours to turn the customer's gas on again as soon as possible.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>	Priority: 5	Control Adequacy: A	Compliance Rating: 1
Priority: 5	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		supply when the emergency is over.			
44	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.4.1 and 5.1.4.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect supply for health and safety reasons but will not do so unless the licensee or distributor has provided the customer written notice of the reason; allow the customer 5 business days to remove the reason where the customer is able to; and after the 5 business days issued a notice to the customer of its intention to disconnect supply at least 5 business days' notice prior to the disconnection date.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clause 13.3 Health and Safety states that:</p> <p>Synergy may interrupt or disconnect the gas supply for a health or safety reason if, before doing so:</p> <p>(a) Synergy notifies the customer in writing of the reason</p> <p>(b) where Synergy is of the opinion that the customer can fix the reason, the customer has had five (5) business days to fix it</p> <p>(c) where after five (5) business days the reason remains, Synergy sends to the customer a disconnection warning advising the customer that Synergy will disconnect the gas supply on a day that is at least five (5) business days after the customer is deemed to receive the disconnection warning. Synergy can charge the customer a fee for disconnecting the gas supply in these circumstances</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
45	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause	A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect supply for planned maintenance but will not do so unless	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clause 13.4 Planned Work and Maintenance states that:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	5.1.5.1, 5.1.5.2 and 5.1.5.3 Trading Licence clause 4.1.1	the licensee or distributor has provided the customer 4 days' notice; and will use best endeavours to minimise disruption and restore supply.	Synergy may interrupt or disconnect the gas supply if the network operator needs to carry out planned work on the network. If this occurs, Synergy will use its best endeavours to give the customer at least four (4) days' notice before interrupting or disconnecting the gas supply, and Synergy will reconnect the gas supply as soon as it can. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
46	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.7.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply for failure by a customer to pay a refundable advance without giving a written notice to the customer of its intention to disconnect at least 5 business days prior to the disconnection date.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Regulation and Compliance team, we were informed that Synergy, as a gas trading licensee, does not require any refundable advance from its customers, and therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
47	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(a) Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where the bill owing is less than the average bill over the past 12 months and the customer has agreed to pay.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clause 13.7.f of NSFC states that Synergy must not disconnect the gas supply if the customer has not paid its invoice, but the outstanding amount is less than an average invoice over the previous 12 months, and the customer has agreed to repay the outstanding amount. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
48	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(b) Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where the issue is the subject of complaint by the customer and is being reviewed externally and is not resolved.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clause 13.7.c states that Synergy must not disconnect the gas supply if:</p> <ul style="list-style-type: none"> in the case of a small use customer, the customer has made a complaint to the Energy and Water Ombudsman about a matter directly relating to the reason for the proposed disconnection, and the complaint remains unresolved. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
50	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(d) Trading Licence clause 4.1.	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where a customer has failed to pay a debt that is not a direct service charge.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Business Gas Sales Agreement - version for new small and non-small use customers (from 19 December 2022), we were informed that Synergy does not charge other than what was then contemplated under the AGA Code and as such there is no such scenario where Synergy would charge any amount other than direct service charge as stated in AGA Code and hence this clause is not required to be documented in the NSFC.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
51	Energy Coordination (Customer Contracts) Reg 12(6), AGA	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply after	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clause 13.7 circumstances in which Synergy must not disconnect the gas supply, sub-section (g) states that:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
	Code clause 5.1.8.1(e) and (f) Trading Licence clause 4.1.1	3pm on a weekday; and not on a Friday, weekend or public holiday or on the day before a public holiday unless it is a planned interruption.	<ul style="list-style-type: none"> disconnection would occur on a Friday, after 3.00 pm on any other weekday, on a weekend or on a public holiday, except in the case of interruptions or disconnections for planned work (see clause 13.4 for information about planned work). <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>			
52	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.2.2.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that if a licensee is under an obligation to reconnect supply and the customer makes a request for reconnection after 3pm on a business day, the licensee shall use best endeavours to reconnect the customer as soon as possible on the next business day.	<table border="1"> <tr> <td>Priority: 4</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clause 13.8 Reconnecting the customer's gas supply states that if Synergy is obliged by this agreement to reconnect the gas supply, and the customer asks Synergy to reconnect the gas supply at a time:</p> <p>(a) before 3.00 p.m. on a business day, then Synergy will use its best endeavours to reconnect the gas supply on the same day as the request or</p> <p>(b) after 3.00 p.m. but before 5:00 p.m. on a business day, then Synergy will use its best endeavours to reconnect the gas supply as soon as it can on the next business day or the same business day if the customer pays an after-hour's reconnection fee.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1				
56	Energy Coordination (Customer Contracts) Reg 14(2) Trading Licence clause 4.1.1	A non-standard contract must require the customer to pay a charge for gas supplied; inform the customer that the supply charge is either for residential or non-residential supply; inform the customer that the	<table border="1"> <tr> <td>Priority: 5</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we noted that clause 5.1 states that the charges for gas delivered to the customer consist of a fixed charge component and a usage charge component (that is, based on the quantity of gas delivered to the customer). The fixed and usage charge components are specified in the charges published in the Gas Tariff Regulations or on the Synergy website (or both).</p>	Priority: 5	Control Adequacy: A	Compliance Rating: 1
Priority: 5	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		supply charge includes a specified fixed component and specified usage component; require the customer to pay the non-residential charge unless the customer qualifies to pay the residential charge; and describe the circumstances in which a customer qualifies for the residential charge.	Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
57	Energy Coordination (Customer Contracts) Reg 14(3), AGA Code clause 4.1.2.1 and 4.1.2.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee give notice of the tariffs charged and provide these notices to customers without charge upon request.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we noted that clause 31.3 of waiver, amendment, and variation states that this agreement shall be automatically amended if required by a written law or a relevant AGA Code (which may include the Customer Contract Regulations or any other regulatory requirement).</p> <p>The amendments will apply to the customer even if the customer is not a small use customer, and the amendments are required by a written law or a relevant AGA Code that applies to small use customers only.</p> <p>Synergy will use its best endeavours to give the customer prior notice of any such amendment, and notice of tariff is given on the Synergy website without charge.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
58			Priority: 5	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Energy Coordination (Customer Contracts) Reg 14, AGA Code clause 4.1.3.1 and 4.1.3.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee give notice of a variation in tariffs charged and provide these notices to customers affected by the change no later than the next bill.	<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, and Business Gas Sales Agreement terms and conditions, we observed that clause 31.3 Waiver, amendment, and variation states that this agreement shall be automatically amended if required by a written law or a relevant AGA Code (which may include the Customer Contract Regulations or any other regulatory requirement). The amendments will apply to the customer even if the customer is not a small use customer and the amendments are required by a written law or a relevant AGA Code that applies to small use customers only. Synergy will use its best endeavours to give the customer prior notice of any such amendment. Notice of tariff is given on the Synergy website without charge.</p> <p>We were informed that Synergy supplied its small use gas customers under a single (bundled) tariff arrangement and during the audit period, and further, we were informed that Synergy did not have any instances of changes in tariff during the audit period.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
59	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.1 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee issue a bill to a customer at least once every 3 months, unless agreed otherwise.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, and Gas Code of Conduct, we observed that the terms and conditions, section 1 Definitions, states that the billing period will be at least once every three months. Through a review of the Code of Conduct, we noted that Division 1 billing cycle, 4.1(b) states that the billing cycle will be of at least 105 days unless states otherwise.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
60			Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.1, 4.2.3.2 and 4.2.3.3 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee prepare a bill in accordance with the terms specified in the AGA Code, including the inclusion of any refundable advance.	<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, we noted the following clauses that comply with the obligation:</p> <ul style="list-style-type: none"> 7.2 Things Synergy will include in the invoice (As per AGA Code 4.2.3.1 and 4.2.3.3) 7.4 Applying customer payment (As per AGA Code 4.2.3.2) <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
61	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.2 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee apply payments received from a customer as directed by the customers (if the bill includes charges for other goods and services).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team, we noted that SAP ISU is configured to automatically allocate payments using the settlement control functionality. Settlement control (payment allocation rules) is used to define the automatic allocation of an amount (a receivable or credit) to open items. Synergy does not charge small use customers for other goods and services in its gas billing.</p> <p>Based on interviews, we concluded that the licence condition was not applicable to Synergy during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
62	Energy Coordination (Customer Contracts) Reg 15(1) and (2)	A non-standard contract must specify that if a customer does not direct how a payment is to be allocated, a licensee must apply the payment:	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clause 7.4 applying customer payments states that: Unless the customer directs Synergy otherwise:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
	Trading Licence clause 4.1.1	(i) to charges for the supply of gas before applying any portion of it to such goods or services; or (ii) if such goods or services include electricity, to the charges for gas and the charges for electricity in equal proportion before applying any portion of it to any other such goods or services.	(a) Synergy will apply any payment by the customer to the amount due for gas use before applying it to other items (b) If Synergy also supplies electricity to the customer, then Synergy will apply any payment by the customer to the amount due for gas use and electricity use in equal proportions before applying it to other items Therefore, it is assessed that Synergy has complied with the obligation during the audit period.			
63	Energy Coordination (Customer Contracts) Reg 15 (1) and 47 (2) and (4), Clause 4.2.3.4 AGA Code Trading Licence clause 5.1	A licensee must provide available bill data to customers upon request free of charge subject to clause 47 (2) and (4) of the Energy Coordination (Customer Contracts) Regulations 2004.	<table border="1"> <tr> <td>Priority: 5</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Through interviews with the Essentials Lead - CBU, we noted that billing data is available free of charge to all customers on the Synergy online portal, MyAccount. Further, any queries received through calls are also facilitated free of charge.</p> <p>Through a review of one (1) sample of bill request raised by the customer, we noted the required bill was provided without charge.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>	Priority: 5	Control Adequacy: A	Compliance Rating: 1
Priority: 5	Control Adequacy: A	Compliance Rating: 1				
63A.	Energy Coordination (Customer Contracts) Reg 15(1), AGA	A non-standard contract must include provisions that ensure that where a customer requests it and the data is available, a	<table border="1"> <tr> <td>Priority: 5</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, we observed that clause 7.3 Obtaining billing data, states that Synergy must provide</p>	Priority: 5	Control Adequacy: A	Compliance Rating: 1
Priority: 5	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Code clause 4.2.3.4 Trading Licence clause 4.1.1	licensee shall provide to the customer free of charge the customer's historical billing data for the previous two years.	customers with historical billing data free of charge for the period two (2) years before a valid request. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
64	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.1 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee base a customer's bill on a meter reading and meters must be read at least once per year.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, bill explainer and sample bill, we observed that clause 9.1 states that the network operator or an authorised person is responsible for reading the meter and determining the quantity of gas supplied to the customer at the customer premises.</p> <p>Synergy and the customer agree to be bound by all readings of the meter by the network operator or other authorised person except in the case of meter reading error.</p> <p>Through a review of the bill and bill explainer, we verified that the bill is based on previous and current meter readings and that the bill also provides the next scheduled date when the meter will be read by ATCO.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
65	Energy Coordination (Customer Contracts) Reg 15(1), AGA	A non-standard contract must include provisions that ensure that if the licensee accepts a customer reading of the meter, it must not adjust the bill in favour of the licensee if the licensee	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clause 9.1 Meter readings to be carried out by the network operator states that:</p> <p>The customer acknowledges that the network operator or an authorised person is responsible for reading the meter and determining the quantity of gas supplied to the customer at the customer's premises. Synergy and the customer</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Code clause 4.2.4.2 Trading Licence clause 4.1.1	subsequently discovers the reading was incorrect in favour of the customer.	<p>agree to be bound by all readings of the meter by the network operator or other authorised person except in the case of meter reading error.</p> <p>Synergy does not accept a customer reading of the meter and will bill only on meter data provided by ATCO.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
66	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.4 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that if the licensee provides a customer with an estimated bill and is subsequently able to read the meter, the licensee must adjust the estimated bill in accordance with the meter reading.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, estimated bill, and a review of the estimated reads, we observed that clause 7.9 Estimates states that if any information is necessary to calculate a charge is not available at the date Synergy issues an invoice, Synergy may make an estimation of the charge and may issue the invoice based on that charge estimate.</p> <p>As soon as the information necessary to calculate the charge is available, Synergy will make any necessary adjustments in the next invoice to rectify any overpayment or underpayment.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
67			Priority: 5	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.5 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee read a customer's meter upon request and may impose a fee for doing so.	<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, we observed that clause 9.3 Costs associated with Meter states that: Synergy may charge the customer for all fees and charges payable by Synergy to the network operator or other authorised person in respect of any reading, special reading, test or adjustment of the meter or any replacement or repair of the meter.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
68	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.1 Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee offer payment in person and payment by mail.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, bill explainer and the Synergy website, we observed that clause 7.5 Terms of Payment states that payment options will include at least payment in person and by email.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
69	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.2	A non-standard contract must include provisions that ensure that a licensee offer customers who are absent for a long period, payment in advance facilities and the option of redirecting the bill.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, and bill with advance payment, we observed that clause 7.5 Terms of Payment states that if the customer is unable to use one of the available payment options because the customer is going to be absent for a long period (for example due to illness or</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 4.1.1		<p>extended holiday), the customer may arrange with Synergy to redirect the customer invoices or to make payments in advance.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
70	Energy Coordination (Customer Contracts) Reg 16(3) Trading Licence clause 4.1.1	<p>A non-standard contract must not authorise a licensee to terminate a contract if a customer commits a breach of the contract (other than a substantial breach) unless:</p> <p>(a) the licensee has a right to disconnect supply under the contract, a written law or a relevant code; and</p> <p>(b) the licensee has disconnected supply at all supply addresses of the customer covered by the contract.</p>	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, and Business Gas Sales Agreement terms and conditions, we observed that clause 21 termination states the terms and conditions under which a contract with the customer can be terminated and does not cover any other scenario other than a substantial breach as follows:</p> <p>Clause 21 b) the customer breaches any material obligation under the agreement and fails to remedy the breach within 14 Days after notice from Synergy requiring the breach to be remedied (which the customer acknowledges is a substantial breach for the purposes of regulation 16(2)(d) of the Customer Contracts Regulations).</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
71	Energy Coordination (Customer Contracts) Reg 19 Trading Licence clause 4.1.1	<p>A non-standard contract must require a licensee to make the following information available to the customer if the customer requests it:</p>	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, and the Synergy website, we observed that clause 19.1 Synergy's obligation to provide information states that Synergy will provide or make the following available to the customer:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
		<p>(a) a copy of their customer service charter 5</p> <p>(b) copies of regulations or any relevant code;</p> <p>(c) information about fees and charges payable under the contract;</p> <p>(d) with information on energy efficiency;</p> <p>(e) billing data; and</p> <p>(f) with information on Government Assistance Programs and Financial Counselling Services if requested by the customer.</p>	<p>(a) a copy of the Customer Service Charter</p> <p>(b) if requested by the customer, a copy of any written law imposing applicable regulatory requirements, including the Customer Contract Regulations</p> <p>(c) if requested by the customer, information about the charges and fees the customer must pay under this agreement, including any alternative tariffs which may be available to the customer</p> <p>(d) if requested by the customer, information about the use of natural gas including energy efficiency</p> <p>(e) if requested by the customer, the customer billing data according to clause 7.3</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>			
72	<p>Energy Coordination (Customer Contracts) Reg 20(2) AGA Code clause 4.3.5.1</p> <p>Trading Licence clause 4.1.1</p>	<p>A non-standard contract must include provisions that ensure that a licensee must offer a customer who indicates to the licensee that they are experiencing payment difficulties: instalment plan options; right to have bill redirected to third person; information about or referral to</p>	<table border="1"> <tr> <td>Priority: 5</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, and the Synergy website, we observed that clause 7.2 states that Synergy will include Synergy's telephone number in the invoice to contact if the customer is experiencing payment difficulties. Further, clause 7.6 Payment difficulties, states that if the customer is having financial difficulties in paying invoices issued under this agreement, the customer may advise Synergy and request that Synergy consider offering the customer a payment Plan in accordance with Synergy's Payment Difficulties and Hardship Policy.</p>	Priority: 5	Control Adequacy: A	Compliance Rating: 1
Priority: 5	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		government assistance programs; and information on independent financial counselling services.	Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
72A.	Energy Coordination (Customer Contracts) Reg 20(3) Trading Licence clause 4.1.1	A non-standard contract must set out the procedures to be followed in relation to debt collection.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, and Business Gas Sales Agreement terms and conditions, we observed that clause 7.7.d states that if the customer fails to pay the amount invoiced after a disconnection warning:</p> <ul style="list-style-type: none"> refer the debt to a debt collection agency for collection, in which case the customer must pay any costs incurred by Synergy in connection with the recovery of the unpaid invoice (including the agency fees and legal fees) <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
72B.	Energy Coordination (Customer Contracts) Reg 22 Trading Licence clause 4.1.1	A non-standard contract must specify the steps taken to ensure that customer information is dealt with in a confidential manner.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, and the Synergy website, and one (1) sample agreement, we observed that in the terms and conditions, clause 27.5 states the confidentiality aspects to be followed as per the Synergy Privacy Policy.</p> <p>A section relating to the collection of information notice is also present on the bill, which provides the same information. On the Synergy website, the Privacy Policy is explained in detail with all the terms and conditions applicable.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
73	Energy Coordination (Customer Contracts) Reg 40(3) Trading Licence clause 4.1.1	A non-standard contract must prohibit the supply of gas to the customer under a door to door contract during the cooling-off period unless the customer requests supply.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team, we were informed that Synergy does not sell gas door-to-door.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
74	Energy Coordination (Customer Contracts) Reg 20 (3) and 48 Trading Licence clause 5.1	A licensee must not commence legal action in relation to a customer debt if the customer has entered into arrangements to pay and is maintaining this arrangement.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the final account collections procedure for contestable gas and electricity, it was noted that Synergy conducts a series of checks to ensure that legal action is not commenced with the customer who has entered payment arrangements with Synergy.</p> <p>Further, we were informed that there have been no instances where Synergy commenced legal action in relation to debt during the (as applicable) audit period.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
74A.	Energy Coordination (Customer Contracts) Reg 48 Trading Licence clause 4.1.1	A licensee must not commence legal proceedings for the recovery of a customer debt if the customer has entered into a payment arrangement and is complying with the terms of that arrangement.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the final account collections procedure for contestable gas and electricity, it was noted that Synergy conducts a series of checks to ensure that legal action is not commenced with the customer who has entered payment arrangements with Synergy.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>Further, we were informed that there have been no instances where Synergy commenced legal action in relation to debt during the (as applicable) audit period.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
75	Energy Coordination (Customer Contracts) Reg 22 and 49 (2) Trading Licence clause 5.1	A licensee must only provide a credit reporting agency with default information relevant to one of their bills.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy does not report default information to credit rating agencies.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
75A.	Energy Coordination (Customer Contracts) Reg 49(2) Trading Licence clause 4.1.1	A licensee may only provide a credit reporting agency with default information if it relates to a bill issued by the licensee.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy does not report default information to credit rating agencies.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
76	Energy Coordination (Customer Contracts) Reg 49(3) Trading Licence clause 4.1.1	A licensee must notify a credit reporting agency immediately if a customer has cleared their debt.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy does not report default information to credit rating agencies.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
77	Energy Coordination (Customer Contracts) Reg 49(4) Trading Licence clause 4.1.1	If a customer remedies a default and demonstrates extenuating circumstances, a licensee must request the credit reporting agency to remove the default record.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, we were informed that Synergy does not report default information to credit rating agencies. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
78	Energy Coordination (Customer Contracts) Reg 49(5) Trading Licence clause 4.1.1	A licensee must not refer a default to a credit reporting agency that is the subject of a complaint or matter of review.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, we were informed that Synergy does not report default information to credit rating agencies. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
79	Energy Coordination (Customer Contracts) Reg 50 Trading Licence clause 4.1.1	A licensee must include information about its complaint handling process and contact details of the energy ombudsman on any disconnection warning given to a customer.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU and a review of the Disconnection Warning Notice Template, it was noted that Synergy has included the Energy and Water Ombudsman contact details (1800 754 004) in the template about its complaint handling process and contact details of the Energy and Water Ombudsman on any disconnection warning given to a customer. Further, we were informed that there are no instances of disconnection warning notices sent to customers during the audit period. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
80			Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Energy Coordination (Customer Contracts) Reg 44 Trading Licence clause 4.1.1	A fixed term non-standard contract must require that when a non-standard contract is due to expire, a licensee must issue a notice in writing to a customer not more than 2 months and not less than one month before the day on which the contract is due to expire (or at the commencement of the contract if the contract is less than 1 month) with information about: the expiry date; alternative supply options, and the terms and conditions for continued supply post contract expiry.	<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, and one (1) sample agreement, we observed that in the terms and conditions, clause 22.2 - Renewal notice, Synergy, at least 30 days before the expiry of the supply period, Synergy will give the customer written notice:</p> <ul style="list-style-type: none"> (a) alerting the customer to the approaching end of the supply period (b) reminding the customer that the agreement will automatically renew under this clause 22 unless the customer notifies Synergy otherwise (c) stating the new charges and new supply period that will apply to the renewed agreement upon its renewal (d) including the then latest version of the business general conditions (e) including information on SFC and NSFC and a copy of the Customer Service Charter. <p>This process is initiated automatically by the Customer Design and Planning Team. They will send a Direct Message (DM) or Electronic DM containing information on the customer's expiry date, alternative supply options and terms and conditions for supply post-contract expiry.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
81	Energy Coordination Act section 11M, Energy Coordination (Customer Contracts) Reg 45 (1)	Upon request, a licensee must provide a customer free of charge with a copy of its customer service charter within 2 business days of the request.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU and a review of the Synergy website, we noted that the Customer Service Charter is available on the Synergy website free of charge. If any requests for the Customer Service Charter are received via call, the agent will refer the customer to the Synergy website, or copies are also mailed to the customer on request.</p> <p>However, we were informed that there were no instances of customer inquiries for the Customer Service Charter received during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 5.1		Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
82	Energy Coordination Act section 11M, Energy Coordination (Customer Contracts) Reg 45 (2) Trading Licence clause 5.1	A licensee must from time to time provide the customer with advice with their bill that a customer service charter is available free of charge.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of Synergy's gas bill, we noted the information relating to the Customer Service Charter is provided once per customer bill cycle and appears on the customer bill.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
83	Energy Coordination (Customer Contracts) Reg 46(1) Trading Licence clause 4.1.1	Upon request, a licensee must provide a customer with a copy of the Energy Coordination (Customer Contract) Regulations 2004 or a relevant code.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU and a review of the Synergy website, we noted that if a customer requests a copy of the Energy Coordination (Customer Contract) Regulations 2004, they are directed to the Synergy website. Also, relevant codes and regulations are available at Synergy's front reception.</p> <p>However, we were informed that there were no instances of customer inquiries for regulatory codes received during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
84	Energy Coordination (Customer Contracts) Reg 46(4)	A licensee must ensure that a copy of the Energy Coordination (Customer Contract) Regulations 2004 or a relevant code	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that copies of the Compendium of Gas Customer Licence obligations, Australian Gas Association</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 4.1.1	is available for inspection at its offices at no charge.	(AGA) Code and Customer contract regulations are available at Synergy's front reception at no charge for inspection. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
84A.	Energy Coordination (Customer Contracts) Reg 47(2) and (4) Trading Licence clause 4.1.1	A licensee must provide available bill data to customers upon request free of charge subject to clause 47(2) and (4) of the Energy Coordination (Customer Contracts) Regulations 2004.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU and a review of the document Self-Serve Billing, we noted that Synergy does not charge a customer for their billing data. Billing data is available through My Account at any time for the customer to access or may be obtained upon request. Through a review of one (1) sample of bill request raised by a customer, we noted the required bill was provided without charge. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
85	Energy Coordination (Customer Contract) Reg 28, clause 3.1.1(a) AGA Code Trading Licence clause 5.1	A standard form contract must include a provision that the retailer or distributor must provide, install and maintain equipment for the supply of gas up to the point of supply.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Regulation and Compliance team and a review of the SFC, we observed that clause 8.1 states that Synergy or the network operator will provide, install, and maintain gas supply equipment, including the meter and necessary ancillary equipment at the premises, after due consideration of customer's wish. The provision of metering services is regulated under ATCO's access arrangement and AEMO's Gas Retail Market Procedure. The gas supply equipment remains the property of the network operator at all times, and the network operator is responsible for installing and maintaining the gas supply equipment in accordance with AEMO's Gas Retail Market Procedure. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
86	Energy Coordination (Customer Contract) Reg 28, clause 3.1.1(b) AGA Code Trading Licence clause 5.1	A standard form contract must include a provision that the retailer or distributor must provide, install and maintain metering and necessary equipment at the supply address.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the SFC, we observed that clause 8.1 states that Synergy or the network operator will provide, install, and maintain gas supply equipment, including the meter and necessary ancillary equipment at the premises, after due consideration of customer's wishes. The provision of metering services is regulated under ATCO's access arrangement and AEMO's Gas Retail Market Procedure.</p> <p>The gas supply equipment remains the property of the network operator at all times, and the network operator is responsible for installing and maintaining the gas supply equipment in accordance with AEMO's Gas Retail Market Procedure.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
90	Energy Coordination (Customer Contract) Reg 33 (3), clause 3.5.2.2 AGA Code Trading Licence clause 5.1	A licensee must ensure that any representatives seeking access to the supply address on its behalf wear, carry and show official identification.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy does not use gas marketing agents to carry out direct door-to-door marketing. All customer visits are pre-arranged appointments and are expected by the customers.</p> <p>All Synergy staff hold photo identification cards, which are clearly displayed when visiting a customer. For EXPO, Synergy signs and logos are displayed, and staff wear Synergy T-shirts and their photo identification cards.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
91	Energy Coordination (Customer	A non-standard contract must require the licensee to notify the customer of	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the NSFC, Business Gas Sales Agreement terms and conditions, we observed</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Contracts) Reg 42 Trading Licence clause 4.1.1	any amendment to a non-standard contract.	<p>that in the terms and conditions, clause 31.3 Waiver, amendment and variation states that:</p> <ul style="list-style-type: none"> This agreement shall be automatically amended if required by a written law or a relevant code (which may include the Customer Contract Regulations or any other Regulatory Requirement). Synergy will use its best endeavours to give the customer prior notice of any such amendment. The customer or Synergy may terminate this agreement by 28 Days notice if any such amendment is unacceptable to either the customer or Synergy <p>Any changes made to an NSFC are sent via a written notice to the customer. This is written into the agreement, and Synergy's legal, marketing and sales team will develop the notice specific to the customer requirements.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
96	Energy Coordination Act section 11M Trading Licence clause 5.1.2	A licensee must comply and require its expert to comply with the ERA's standard guidelines dealing with the performance audit.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operations Guideline, SOW consulting electricity gas tender document, it was noted that Synergy has the following controls to comply with the ERA standard guidelines dealing with the performance audit:</p> <ul style="list-style-type: none"> The Empower regulatory calendar event automatically prompts the Regulation and Compliance team, reminding them of the due date for the performance audit report The GTL8 performance audit request for quotation for the audit period 1 July 2019 to 30 June 2023, specifies that the auditor must comply with the ERA audit guidelines The current period performance audit is conducted by EY after being approved by the ERA Additionally, the audit plan is submitted to the ERA for approval to be consistent with the ERA audit guidelines 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
97	Energy Coordination Act section 11M, Trading Licence clause 5.1.3	A licensee's independent auditor must be approved by the ERA prior to the audit.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operations Guideline, Approval of auditor - 2023 Performance Audits - Synergy - ERL001 and GTL008 documents, it was noted that Synergy has the following controls to have the auditor approved by the ERA prior to the audit:</p> <ul style="list-style-type: none"> before finalising the auditor, the application is made in writing to the ERA to seek approval to appoint a gas performance auditor communications between the ERA and Synergy, along with the files sent to the ERA for approval, are stored within Synergy's DM it was also noted that the ERA has approved Ernst and Young to be the performance auditor for ERL1 and GTL8 on 19 May 2023 <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
98	Energy Coordination Act section 11M Trading Licence clause 4.6.4	A licensee may be subject to individual performance standards.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team and Regulation and Compliance Operations Guideline, it was noted that Synergy has the following controls in place to comply with individual performance standards:</p> <ul style="list-style-type: none"> the ERA has not prescribed any individual performance standards during the audit period under GTL8 in the event the ERA prescribed specific Synergy performance standards, these would be recorded in the GTL8 control register, obligation owner assigned and preventative controls established 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
99	Energy Coordination Act section 11M Trading Licence clause 3.7.1	Unless otherwise specified, all notices must be in writing and will be regarded as having been sent and received in accordance with defined parameters.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operational Guideline, email communication between the ERA and Synergy, it was noted that Synergy ensures that communication of notices with the ERA must be in writing unless otherwise specified.</p> <p>Through a review of one (1) sample, it was noted that the communication of reports and notices is routed via email from the Regulation and Compliance team.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
100	Energy Coordination Act section 11M Trading Licence clause 4.3.1	A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board or equivalent International Accounting Standards.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Standard - Accounting Manual, it was noted that, Synergy is audited by the Office of Auditor General on an annual basis</p> <p>Through a review of the Financial Audit Report confirms that Synergy complies with standards issued by the AASB and Synergy Annual Report 2022 contains the Independent Auditor's Report statement for the year ended 30 June 2022 dated 5 September 2022.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
101			Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings					
	Energy Coordination Act section 11M Trading Licence clause 4.4.1(a)	A licensee must report to the ERA if the licensee is under external administration or experiences a significant change in its corporate, financial or technical circumstances that may affect the licensee's ability to meet its obligations under this licence within 10 business days of the change occurring.	<p>Through interviews with the Regulation and Compliance team and the Regulation and Compliance Operations Guideline, it was noted that Synergy has the following controls in place to report to the ERA if the licensee is under external administration or experiences a significant change in its corporate, financial or technical circumstances that may affect the licensee's ability to meet its obligations under this licence within 10 business days of the change occurring:</p> <ul style="list-style-type: none"> • Synergy cannot be placed under external administration because it is not a Corporations Act company • In the event that Synergy ceases to be a State-owned corporation or if there is any other material change to its status, the Regulation and Compliance team will notify the Authority <p>Further, we were informed that Synergy has not been subject to any significant change in the corporate structure during the review period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>					
102	Energy Coordination Act section 11M Trading Licence clause 4.5.1	A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the Energy Coordination Act 1994 in the time, manner and form specified by the ERA.	<table border="1" data-bbox="786 887 1778 954"> <tr> <td data-bbox="786 887 1079 954">Priority: 4</td> <td data-bbox="1079 887 1402 954">Control Adequacy: B</td> <td data-bbox="1402 887 1778 954">Compliance Rating: 2</td> </tr> </table> <p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operations Guideline, it was observed that Synergy has the following controls to provide to the ERA any information that the ERA may require in connection with its functions under the Energy Coordination Act 1994 in the time, manner and form specified by the ERA:</p> <ul style="list-style-type: none"> • If Synergy receives an instruction from the ERA to comply with, the instruction is saved in the DM • A calendar entry is created within the regulatory calendar to track the response timeframe and the response issued to the ERA in accordance with the instruction and timeframe and saved in the DM • The Regulation and Compliance team is responsible for coordination of the actions required, confirming with the ERA that the action was taken as 			Priority: 4	Control Adequacy: B	Compliance Rating: 2
Priority: 4	Control Adequacy: B	Compliance Rating: 2						

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>instructed, or providing the information to the ERA within the required timeframe. The response to the ERA must also be saved in the DM</p> <p>Through a review of the 2019-20 compliance report, it was observed that standing data was submitted by the due date but not in the required format. The notification requesting standing data was not provided to Synergy staff members responsible for providing the required data. This was a result of a communication gap between the internal team, which was then restructured, and a request was also made to internal and external stakeholders to provide required Synergy staff members with requests for information from the ERA.</p> <p>Our assessment confirmed that the Regulation and Compliance team is the primary contact for the ERA and maintains a regulatory calendar for responding to the ERA requests within the required timeframe.</p> <p>Based on interviews and a review of the documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
103	Energy Coordination Act section 11M Trading Licence clause 3.8.1	A licensee must publish any information it is directed by the ERA to publish, within the timeframes specified.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operations Guideline, email communication between the ERA and Synergy, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> • During the audit period, Synergy was requested to publish Annual Compliance reports on the Synergy website • Any notifications to publish will be marked in the regulatory calendar, and ServiceNow ticket will be raised to publish the documents in the proposed format • ServiceNow tickets and logs are saved for audit purposes 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>Through a review of the screenshots of ServiceNow logs and the Synergy website screenshots, it was noted that Synergy published its reports on the Synergy website on 27 October 2022 following the ERA request to Synergy to publish within seven (7) calendar days of receiving the notification (20 October 2022).</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
106	Energy Coordination Act section 11M Trading Licence clause 6.4.2	A licensee must, if directed by the ERA, review the standard form contract and submit to the ERA the results of that review within the time specified by the ERA.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the email communication, we noted Synergy has processes in place to ensure Synergy obtains the ERA approval to amend the SFC.</p> <p>Through a review of the documents related to the amendment of SFC, we observed that the amendment was carried out as per discussions with the ERA and the final contract was approved by the ERA.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
107	Energy Coordination Act section 11M Trading Licence clause 6.4.3	A licensee must comply with any direction given by the ERA in relation to the scope, process and methodology of the standard form contract review.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulations and Compliance Operations Guideline, we noted Synergy has controls in place to ensure Synergy must comply with any direction given by the ERA in relation to the scope, process and methodology of the SFC review. In case of any direction or request from the ERA, it must be:</p> <ul style="list-style-type: none"> saved in a DM a calendar entry be created regulatory calendar to track direction or request timeframe. 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings
			<p>The Regulation and Compliance team is responsible for coordination of the actions required, confirming with the ERA that the action was taken as instructed, or providing the information to the ERA within the required timeframe. The same process is followed in case Synergy receives a direction to publish from the ERA that it must comply with.</p> <p>Through a review of the documents related to the amendment of SFC, we observed that the amendment was carried out as per discussions with the ERA and the final contract was approved by the ERA.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
108	Energy Coordination Act section 11M Trading Licence clause 6.5.1	A licensee must only amend the standard form contract in accordance with the Energy Coordination Act 1994 and Regulations.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulations and Compliance Operations Guideline, we noted Synergy has controls in place to ensure Synergy must comply with any direction given by the ERA in relation to the scope, process and methodology of the SFC review. In case of any direction or request from the ERA, it must be:</p> <ul style="list-style-type: none"> • saved in a DM • a calendar entry be created regulatory calendar to track direction or request timeframe. <p>The Regulation and Compliance team is responsible for coordination of the actions required, confirming with the ERA that the action was taken as instructed, or providing the information to the ERA within the required timeframe. The same process is followed in case Synergy receives a direction to publish from the ERA that it must comply with.</p> <p>Through a review of the documents related to the amendment of SFC, we observed that the amendment was carried out as per discussions with the ERA and the final contract was approved by the ERA.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
109	Energy Coordination Act section 11M Trading Licence clauses 6.8.1 and 6.8.2	A licensee must maintain supply to a customer if it supplies, or within the last 12 months supplied, gas to that customer's premises unless another supplier starts supplying the customer.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials lead - CBU and a review of the Business Gas Sales Agreement terms and conditions, Gas Sales Agreement - General Conditions, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> • Synergy continues to supply a customer with gas for the entire duration of their contract • If the contractual end date passes, and the customer continues to use gas, Synergy will continue to supply gas under the agreement will continue on 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>the terms and conditions specified in this agreement except that the charges that the customer must pay will be the amounts that Synergy charges similarly situated customers for the supply of gas during the applicable periods that the customer uses gas.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
110	Energy Coordination Act section 11M Trading Licence Schedule 1 clause 2.5	A licensee must provide the ERA within 3 business days of a request by the ERA with reasons for refusing to commence supply to a customer if requested by the ERA.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operations Guideline, it was observed that Synergy has the following controls:</p> <ul style="list-style-type: none"> • If Synergy receives an instruction from the ERA to comply with, the instruction is saved in DM • A calendar entry is created within the regulatory calendar to track response timeframe and the response issued to the ERA in accordance with the instruction and timeframe, and saved in DM • The Regulation and Compliance team is responsible for coordination of the actions required, confirming with the ERA that the action was taken as instructed, or providing the information to the ERA: within the required timeframe. The response to the ERA must also be saved in DM. <p>Further we were informed that Synergy did not receive any such direction under GTL8 from the ERA during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
111			Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings					
	<p>Energy Coordination Act section 11M</p> <p>Trading Licence Schedule 1 clause 2.7</p>	<p>A licensee must comply with a direction from the ERA to supply a customer, subject to specified conditions.</p>	<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operations Guideline, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> • If Synergy receives an instruction from the ERA to comply with, the instruction is saved in DM • A calendar entry created within the regulatory calendar to track response timeframe and the response issued to the ERA in accordance with the instruction and timeframe, and saved in DM • The Regulation and Compliance team is responsible for coordination of the actions required, confirming with the ERA that the action was taken as instructed, or providing the information to the ERA within the required timeframe. The response to the ERA must also be saved in DM. <p>Further we were informed that there were no directions from the ERA during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>					
112	<p>Energy Coordination Act section 11M</p> <p>Trading Licence Schedule 1 clauses 3.1 and 3.2</p>	<p>A licensee must provide reasonable information relating to its activities under the licence as requested by the holder of a distribution licence to enable for the safe and efficient operation of the relevant distribution system, provided such disclosure does not prejudice the commercial interests of the licensee.</p>	<table border="1"> <tr> <td data-bbox="786 890 1077 954">Priority: 4</td> <td data-bbox="1077 890 1402 954">Control Adequacy: N/P</td> <td data-bbox="1402 890 1778 954">Compliance Rating: N/R</td> </tr> </table> <p>Through interviews with the Essentials Lead - CBU, we were informed that during the audit period, Synergy has not received an information request from ATCO in accordance with the trading licence clauses 2.1 to 2.2 of Schedule 3.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>			Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R						

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
113	Energy Coordination Act section 11M Trading Licence Schedule 1 clause 4.1	A licensee must notify the Minister at least one month before a change to any price, price structure, fee or interest rate under the standard form contract is to come into effect.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulations and Compliance Operations Guideline, we observed that Synergy must advise the Minister for Energy at least one month before a change to any gas price, price structure, fee or interest rate under its SFC is to come into effect.</p> <p>The Regulation and Compliance team is responsible for notifying the Minister of these amendments within the required timeframe. However, it should be noted the price payable under the SFC is specified under the Energy Coordination (Gas Tariffs) Regulations 2000. Accordingly, it is the Minister for Energy who sets the price under the SFC.</p> <p>All small use energy supply charges are required to be approved by the State Government via the annual budget setting process, including Expenditure Review Committee (that includes the Minister for Energy) submission and approval. In many cases, the charges are also approved by State Cabinet. Any changes to small use tariffs, fees and charges cannot be implemented by Synergy without State Government approval.</p> <p>Since Synergy does not have gas customers on the SFC at the Regulated Tariff Price and therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
114	Energy Coordination Act section 11ZPP Trading Licence clause 19.1.	A licensee must comply with the Gas Marketing Code of Conduct	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and examination of the Gas Marketing Code of Conduct, Standard Agreement, Business Gas Terms and Conditions (non-standard), Fixed rate general conditions (non-standard) and Regulation and Compliance Operations Guideline, we noted that Synergy</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>reviews all regulated gas customer agreements to ensure they comply with the Gas Marketing Code of Conduct.</p> <p>The business uses approved template customer agreements for the sale of gas to regulated customers.</p> <p>Through interviews and a review of the Regulation and Compliance Operations Guideline and page 23 of the Gas Compliance Manual, we noted that Periodic assurance, such as performance audits are being carried out every 24 months (or such other period determined by the ERA), by an independent expert acceptable to the ERA Also, training programs on Gas Marketing Code of Conduct are undertaken by employees.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
115	Energy Coordination Act sections 11ZPP and 11M Trading Licence clause 19.2.	A licensee must ensure all agents and employees comply with the Gas Marketing Code of Conduct.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Regulation and Compliance Operations Guideline and Standard Gas Terms and Conditions, we noted that Synergy does not contract with electricity or gas marketing agents. If Synergy seeks to contract with electricity or gas marketing agents, there are template agreements in place which contains clauses binding agents to comply with regulatory requirements.</p> <p>Further, the standard gas terms and conditions are available on the Synergy website under clause 2, which states that Synergy will comply with regulatory compliances, including the Gas Marketing Code of Conduct.</p> <p>Through interviews and a review of the Regulation and Compliance Operations Guideline and page 23 of the Gas Compliance Manual, we noted that Periodic assurance such as performance audits are being carried out every 24 months (or such other period determined by the ERA) by an independent expert acceptable to the ERA Also, training programs on Gas Marketing Code of Conduct are undertaken by employees.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
116	Energy Coordination Act section 11ZPP Code of Conduct clause 4 Trading Licence clause 6.2.1	A retailer must ensure that its gas marketing agents comply with Part 2 of the Code of Conduct. Part 2 of the Code documents all the obligations and conduct to be abided with.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, we noted that Synergy did not engage any gas marketing agents during the review period. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
117	Energy Coordination Act section 11ZPP Code of Conduct clause 5(1) Trading Licence clause 6.2.1	A retailer or gas marketing agent must ensure that standard form contracts that are not unsolicited consumer agreements are entered into in the manner and satisfying the conditions specified.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, we noted that customers entering into an SFC have their consents stored in Salesforce CRM, which includes the date and time of entering into the contract. However, Synergy does not supply gas to any customers on SFC. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
118	Energy Coordination Act section 11ZPP Code of Conduct clause 5(2) and 5(3)	If a customer enters into a standard form contract that is not an unsolicited consumer agreement, the retailer or gas marketing agent must give the customer the information specified in	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Regulation and Compliance team and a review of the Standard Gas Sales Agreement Terms and Conditions Solicited and Unsolicited, verbal contract consent process, one (1) sample of a contract, we observed that these documents include the steps that must be taken by the retailer or gas marketing agent in entering an NSFC.		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 6.2.1	clause 5(2) before or at the time of giving the customer's first bill, unless the retailer or gas marketing agent has provided the information to the customer in the preceding 12 months or informed the customer how the information may be obtained (unless the customer has requested to receive the information).	<p>Synergy sends a welcome letter to all customers. These are triggered at move-in and act as a confirmation that the account has been established. A copy of the Customer Service Charter is included with the welcome letter, which specifies all the requirements of the Code of Conduct. A copy of the Customer Service Charter is also available on the Synergy website, which can be downloaded free of charge.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
119	Energy Coordination Act section 11ZPP Code of Conduct clause 6(1)(a) Trading Licence clause 6.2.1	When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must obtain and make a record of the customer's verifiable consent to entering into the non-standard contract.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Standard Gas sales agreement terms and conditions solicited and unsolicited, verbal contract consent process, one (1) sample of a contract, we observed that these documents include the steps that must be taken by the retailer or gas marketing agent in entering an NSFC that includes a requirement to obtain and record a verifiable consent.</p> <p>We were further informed that there were no customers onboarded during the review period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
119A.			Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
	Energy Coordination Act section 11ZPP Code of Conduct clause 6(1)(b) Trading Licence clause 6.2.1	When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must give, or make available to the customer at no charge, a copy of the non- standard contract at the times specified in clause 6(1)(b)(i) and (ii). Section 11ZPP: It is a condition of every trading licence that the licensee is to comply with the provisions of the code of conduct that apply to the licensee.	Through interviews with the Essentials Lead - CBU, we observed that Synergy has a process in place in which it will send a countersigned copy of the contract to the customer within the timeframes specified and has a process document Contract Creation Guide which states the process on how a contract is created. Through a review of one (1) sample on customer onboarding on NSFC, we noted that Synergy, information as prescribed in clause 6(1)(b)(i) and (ii) is provided to the customer at the time of customer onboarding and thereby meeting the requirements specified by the obligations. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.			
120	Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(2) Trading Licence clause 19	A retailer or gas marketing agent must ensure that the information specified is provided to the customer before entering into a non-standard contract	<table border="1"> <tr> <td>Priority: 4</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Through interviews with the Essentials Lead - CBU, and a review of the offer email sent out to a customer before entering into an NSFC, we noted that the offer emails sent out contains links to the Terms and Conditions and the Customer Service Charter available on the Synergy website which cover the following:</p> <ul style="list-style-type: none"> Gas Marketing Code of Conduct the licensee must comply with the Gas Marketing Code of Conduct. 	Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> the licensee must ensure all agents and employees comply with the Gas Marketing Code of Conduct <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
120A.	<p>Energy Coordination Act section 11ZPP Code of Conduct clause 6(2)</p> <p>Trading Licence clause 6.2.1 Code of Conduct clause 6(2)</p>	A retailer or gas marketing agent must ensure that the information specified is provided to the customer before entering into a non-standard contract	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead CBU and a review of the offer email sent out to customer before entering into an NSFC, we noted that the offer email sent out contains links to the Customer Service Charter and the terms and conditions, which cover the following information:</p> <ul style="list-style-type: none"> customer is able to choose the SFC offered by the retailer the difference between the NSFC and the SFC details of any right the customer may have to rescind the NSFC during the cooling-off period and the charges that may apply if the customer rescinds the NSFC <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
120B	<p>Energy Coordination Act section 11ZPP Code of Conduct clause 6(3)</p> <p>Trading Licence clause 6.2.1 Code of Conduct clause 6(3)</p>	Subject to clause 2.3(3), if entering into a non-standard contract, a retailer or gas marketing agent must give the customer the information specified in clauses (a)-(h) before or at the time of giving the customer's first bill.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of one (1) sample NSFC, we observed that while entering into an NSFC, Synergy provides a copy of the Customer Service Charter and can also be downloaded from the Synergy website.</p> <p>Through a review of a Customer Service Charter, we noted that it consists of the following information:</p> <ul style="list-style-type: none"> the network operator 24-hour telephone number for faults and emergencies 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> • how the retailer may assist if the customer is experiencing problems paying a bill • how to make an enquiry of, or a complaint to, the retailer • energy ombudsman contact info • information mentioned on the bill • the telephone number for interpreter services, identified by the National Interpreter Symbol • the telephone number (or numbers) for services that can assist customers with a speech or hearing impairment <p>From the Synergy website we verified that the following information is present on the Synergy website, which can be downloaded free of charge:</p> <ul style="list-style-type: none"> • Customer Service Charter • Gas Code of Conduct • Gas Marketing Code of Conduct. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
121	Energy Coordination Act section 11ZPP Code of Conduct clause 2.3(3) and clause 2.3(4) Trading Licence clause 19	A retailer or gas marketing agent must obtain a customer's verifiable consent that the information specified in clause 2.3(2) has been given, unless the retailer or gas marketing agent provided the information to the customer in the preceding 12 months or informed the customer how the information may be obtained (unless the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
<p>Through interviews with the Essentials Lead - CBU, we were informed that consent is obtained in the following ways:</p> <p>(i) verbally by ensuring they have understood the terms and conditions of the offer; and</p> <p>(ii) receipt of email consent from the customers.</p> <p>Through a review of one (1) sample onboarding of a customer, we noted that verifiable consent is obtained covering the information specified in clause 2.3(2).</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>					

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		customer requested to receive the information).			
121A	Energy Coordination Act section 11ZPP Code of Conduct clause 6(5) Trading Licence clause 6.2.1	A retailer or gas marketing agent must obtain a customer's verifiable confirmation that the information specified in clause 2.3(2) has been given.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Gas New Connection and Upgrades, it was noted that Synergy has the following controls to obtain verifiable consent before information specified in clause 2.3(2) has been given:</p> <ul style="list-style-type: none"> • A customer entering into an NSFC will be provided this information at the time of entering into their agreement • Agents read and play a recorded declaration advising customers of the information, following which the verbal consent are obtained • For written/email communication, a duly signed form is obtained, following which the information is provided to the customer <p>Through a review of one sample, it was noted that consent was obtained from the customer before sharing the details in clause 2.3(2).</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
123	Energy Coordination Act section 11ZPP Code of Conduct clause 7(2)	A retailer or gas marketing agent must ensure that a customer is able to contact the retailer or gas marketing agent on the retailer's or gas marketing agent's telephone number during the normal business hours of the retailer or gas marketing agent for	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we observed that Synergy has its contact information mentioned in the following:</p> <ul style="list-style-type: none"> • Synergy website • customer bill • SFC and NSFC • welcome letter • adjustment letter • Customer Service Charter 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 6.2.1	the purposes of enquiries, verifications and complaints.	Further, we noted that the complaint helpline is available during normal business hours. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
124	Energy Coordination Act section 11ZPP Code of Conduct clause 8(1) Trading Licence clause 6.2.1	A retailer or gas marketing agent who contacts a customer for the purposes or marketing must, on request, provide the customer with the retailer's complaints telephone number, the gas ombudsman's telephone number and, for contact by a gas marketing agent, the gas marketing agent's marketing identification number.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead CBU, we noted that Synergy did not carry out door to door marketing or engage with a third-party marketing agency during the audit period. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
125	Energy Coordination Act section 11ZPP Code of Conduct clause 8(2) Trading Licence clause 6.2.1	A retailer or gas marketing agent who meets with a customer face to face for the purposes of marketing must: <ul style="list-style-type: none"> wear a clearly visible and legible identity card showing the 	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU, we noted that Synergy does not use gas marketing agents or carry out direct door-to-door marketing. All customer visits are pre-arranged appointments and are expected by the customers. All Synergy staff hold photo identification cards, which are clearly displayed when visiting a customer. For EXPO, Synergy signs and logos are displayed, and staff wear Synergy T-shirts and their photo identification cards.		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		<p>information specified; and</p> <ul style="list-style-type: none"> as soon as practicable provide the customer, in writing, the information specified. 	Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
126	<p>Energy Coordination Act section 11ZPP Code of Conduct clause 9</p> <p>Trading Licence clause 6.2.1</p>	<p>A retailer or gas marketing agent who visits a person's premises for the purposes of marketing, must comply with any clearly visible signs at the premises indicating that canvassing is not permitted or no advertising material is to be left at the premises.</p>	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy did not carry out door to door marketing or engage with a third-party marketing agency during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
127	<p>Energy Coordination Act section 11ZPP Code of Conduct clause 2.8</p>	<p>A person who carries out any marketing activity in the name of or for the benefit of a retailer or a gas marketing agent is to be taken to have been employed or authorised by the retailer or gas</p>	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy did not carry out door to door marketing or engage with a third-party marketing agency during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clause 19	marketing agent to carry out that activity, unless the contrary is proved.			
128	Energy Coordination Act section 11ZPP Code of Conduct clause 12 Trading Licence clause 6.2.1	<p>A gas marketing agent must:</p> <ul style="list-style-type: none"> keep a record of each complaint made by a customer, or person contacted for the purposes of marketing, about the marketing carried out by or on behalf of the gas marketing agent; and on request by the gas ombudsman in relation to a particular complaint, give to the gas ombudsman all information that the gas marketing agent has relating to the complaint within 28 days of receiving the request. 	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted that while Synergy does not employ gas marketers to which this obligation applies, Synergy keeps records of its gas marketing within SAP and the Document Management system for at least two years.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
129			Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Energy Coordination Act section 11ZPP Code of Conduct clause 13 Trading Licence clause 6.2.1	Any record that a gas marketing agent is required to keep by the Code of Conduct, must be kept for at least 2 years after the last time the person to whom the information relates was contacted by or on behalf of the gas marketing agent.	Through interviews with the Essentials Lead - CBU, we noted that Synergy does not employ marketing agents. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
134	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 3.1(1)	If a retailer agrees to sell gas to a customer or arrange for the connection of the customer's supply address, the retailer must forward the customer's request for the connection to the relevant distributor.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Gas New Connections and Upgrades document, it was noted that Synergy has the following controls to forward the customer request for the connection to the relevant distributor if Synergy agrees to sell gas to a customer:</p> <ul style="list-style-type: none"> • On request, Synergy submits a quote to the customer for the new connection, along with the Gas Sales Agreement • If the customer accepts Synergy's quote and signs these forms, Synergy (via the Customer Fulfilment team and energy supply specialist) follows the process as detailed below: <ul style="list-style-type: none"> ○ CFT issue service notification to ATCO for new connections/upgrade and ○ e-mail ATCO the signed notice of application form • Energy Data Exchange (EDE) Team manually monitors the successful transfer of data to ATCO by verifying the delivery status and recipient acknowledgement 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>Through a review of sample one (1) new connection request, we noted that the request has been forwarded to ATCO within the defined timeframes as required under Compendium clause 3.1(2).</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
135			Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 3.1(2)</p>	<p>Unless the customer agrees otherwise, a retailer must forward the customer's request for the connection to the relevant distributor that same day, if the request is received before 3pm on a business day; or the next business day, if the request is received after 3pm or on a weekend or public holiday.</p>	<p>Through interviews with the Essentials Lead - CBU, and a review of the Gas New Connections and Upgrades document, it was noted that Synergy has the following controls to forward the request for the connection to the relevant distributor that same day if the request is received before 3 p.m. on a business day or the next business day, if the request is received after 3 p.m. or on a weekend or public holiday:</p> <ul style="list-style-type: none"> • On request, Synergy submits a quote to the customer for the new connection, along with the gas sales agreement • If the customer accepts Synergy's quote and signs these forms, Synergy (via the Customer Fulfilment team and energy supply specialist) follows the process as detailed below: <ul style="list-style-type: none"> ○ CFT issue service notification to ATCO for new connections/upgrade and ○ e-mail ATCO the signed notice of application form • The EDE team manually monitors the successful transfer of data to ATCO by verifying the delivery status and recipient acknowledgement <p>Through a review of one (1) sample new connection request, we noted that the request has been forwarded to the ATCO within the defined timeframes as required under Compendium clause 3.1(2).</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
136	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p>	<p>A retailer must issue a bill no more than once a month unless the conditions specified in clause 4.1(a)(i)-(iv)</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the document Billing Services Business Rules, we noted that billing process is automated and SAP ISU only bills customers on estimated or actual meter readings supplied by ATCO through EDE, which is displayed on the customer bill.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Compendium clause 4.1(a)	apply.	<p>We noted that ISU is automatically configured to bill customers with an expected billing date in line with ATCO meter reading schedule and the obligated frequency requirements. Where a meter reading has not been received, requests for missing meter data are raised as follows:</p> <ul style="list-style-type: none"> • MDVs for self-readers are to be raised on the 17th Business Day • MDVs for non-self-readers are to be raised on the 11th Business Day <p>Through a review of the billing history for one (1) sample customer, we noted bills were raised once every month for the past 12 months.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
137	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.1(b)	A retailer must issue a bill at least every 105 days unless the conditions specified are met.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the Billing Services Business Rules, we noted that billing process is automated, and SAP ISU only bills customers on estimated or actual meter readings supplied by ATCO through EDE, which is displayed on the customer bill.</p> <p>We noted that ISU is automatically configured to bill customers with an expected billing date in line with ATCO meter reading schedule and the obligated frequency requirements. Where a meter reading has not been received, requests for missing meter data are raised as follows:</p> <ul style="list-style-type: none"> • MDVs for self-readers are to be raised on the 17th Business Day • MDVs for non-self-readers are to be raised on the 11th Business Day <p>Through a review of the billing history for one (1) sample customer, we noted bills were raised once every month for the past 12 months.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
138	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(1)	Prior to placing the customer on a shortened billing cycle, a retailer is considered to have given a customer notice if the retailer has advised the customer of the information specified in clauses 4.2(1)(a)-(d).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy does not place/offer a customer on a shortened billing cycle. Also, the meter readings originate from ATCO and are obtained in accordance with AEMO's Gas Retail Market Procedure. Synergy does not undertake its own meter readings.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
140	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(3)	A retailer must give the customer written notice of a decision to shorten the customer's billing cycle within 10 business days of making the decision.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy does not place/offer a customer on a shortened billing cycle. Also, the meter readings originate from ATCO, and Synergy does not undertake its own meter readings.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
141	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1	A retailer must ensure that a shortened billing cycle is for a period of at least 10 business days.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy does not place/offer a customer on a shortened billing cycle. Also, the meter readings originate from ATCO, and Synergy does not undertake its own meter readings.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Compendium clause 4.2(4)		Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
142	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(5)	Upon request, a retailer must return a customer who is subject to a shortened billing cycle and has paid 3 consecutive bills by the due date, to the billing cycle that previously applied to the customer.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy does not place/offer a customer on a shortened billing cycle. Also, the scheduled meter readings originate from ATCO and are obtained in accordance with AEMO's Gas Retail Market Procedure. Synergy does not undertake its own meter readings.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
143	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.2(6)	At least once every 3 months, a retailer must inform a customer who is subject to a shortened billing cycle of the conditions upon which a customer can be returned to the customer's previous billing cycle.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy does not place/offer a customer on a shortened billing cycle. Also, the scheduled meter readings originate from ATCO and are obtained in accordance with AEMO's Gas Retail Market Procedure. Synergy does not undertake its own meter readings.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
146	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1	A retailer must issue a bill to a customer at the address nominated by the customer, which may be an email address.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted a daily batch file is created to send customer billing information to a 3rd party vendor, Fuji Xerox, who import the files into a validated template, generates the bill and then despatches the bill to the nominated address.</p> <p>The Digital and Technology Team monitors the daily batch process to ensure bills are generated and sent within agreed business thresholds. If the batch</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Compendium clause 4.4		<p>numbers are outside the agreed thresholds, the incident management process will be initiated to review why.</p> <p>Additionally, to ensure there are no mismatches in the business address and the supply address, a system generated prompt has been enabled to notify of any mismatches. The system automatically ensures the customer's attributes are updated within SAP ISU when a customer either contacts Synergy (SAP CRM) or updates their details online (MyAccount).</p> <p>Through a review of five (5) sample gas customers, it was noted that customers received their bills at the supply address unless otherwise an alternative address has been nominated by the customer or an electronic address has been provided.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
147	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.5(1)	Unless the customer agrees otherwise, a retailer must include the minimum prescribed information in clauses 4.5(1)(a)-(cc) on the customer's bill. Note: the summary wording of this obligation has not changed, but since the commencement of the amended Compendium on 1 January 2020, there have been some changes to the content of clauses 4.5(1)(a)-(cc) and the creation of an exception to complying	Priority: 2	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU and a review of five (5) sample gas bills provided to customers, we confirm that Synergy uses an automated billing process through SAP ISU.</p> <p>This compliance obligation was self-reported as non-compliant in the Annual Compliance Report of 2022-23, as in one case, the customer did not have correct metering supply dates updated on \ bills issued to the customer. This non-compliance was due to an agent error (i.e., Retail Operations team/ outsourced call centre team member) as they did not follow the documented procedure and did not apply the bill block control. We further noted that incorrect bills were cancelled after identification and revised bills were issued.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and no non-compliance was noted for the requirements of clause 4.5(1)(a)-(cc) of the Compendium.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		with 4.5(1)(w) as set out in 4.5(4).	<p>Through a review of five (5) customers, it was noted that the customers received their bills in accordance with the prescribed information in clauses 4.5(1)(a) - (cc)</p> <p>Based on interviews and a review of the documents, it was concluded that there were generally adequate controls, and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
148	Energy Coordination Act section 11M Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.5(2)	Notwithstanding clause 4.5(1)(bb), a retailer is not obliged to include a graph or bar chart on the bill, if the bill meets the criteria specified in clauses 4.5(2)(a)-(c).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy uses an automated billing process, and SAP ISU only bills customers on estimated or actual meter readings supplied by ATCO, in accordance with AEMO's Gas Retail Market Procedure, through MDH, which is displayed on the customer bill. At the end of each billing cycle, Synergy sends bills to customers outlining the charges that the customer is liable for in accordance with the gas sales agreement for the billed period, including any other additional charges that fall due (e.g., late payment fees).</p> <p>However, no instances where this right needed to be exercised were identified during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
149	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1	If a retailer identifies and wishes to bill a customer for an historical debt, the retailer must advise the customer of the amount of the historical debt and its basis, before, with or	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the documents, we noted that:</p> <ul style="list-style-type: none"> A letter to the customer is automatically generated via SAP ISU to notify the customer of the amount of the historical debt and its basis prior to the next bill 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Compendium clause 4.5(3)	on the customer's next bill.	<ul style="list-style-type: none"> A daily batch file is created to send customer billing information to a 3rd party vendor, Fuji Xerox, who imports the files into a validated template to create and dispatch the historical debt notice to the nominated address <p>We were further informed that there has not been any instance during the audit period where the customer requested a debt transfer.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
150	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.6	A retailer must base a customer's bill on the distributors or metering agent's reading of the meter at the customer's supply address, or the customer's reading of the meter provided the retailer and the customer agreed that the customer will read the meter.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted Synergy does not carry out meter reading activities itself. Meter reading is the responsibility of the distributor ATCO. SAP ISU's default configuration is to bill customers on estimated or actual meter readings supplied by ATCO in accordance with AEMO's Gas Retail Market Procedure.</p> <p>If a customer provides Synergy with a self-meter reading, this information is noted and sent to ATCO, however, it is not used by Synergy for billing purposes.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
152	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.7(1)	A retailer must use its best endeavours to ensure that metering reading data is obtained as frequently as is required to prepare its bills.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy only bills customers on readings provided by the distributor, ATCO. Interval metering is automatically loaded at the end of each business day. The Retail Operations team confirmed that all customers who have been with Synergy for 12 months and over have had an actual reading taken.</p> <p>In case a meter reader is not able to gain access to a meter, communication is made to the customer for arranging access to the meter. Through a review of</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>the billing history of one (1) customer, we noted that the meter was read every month for a year.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
153	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.7(2)</p>	<p>Subject to subclause 4.7(3), a retailer must ensure that at least once every 12 months it obtains metering data in accordance with clause 4.6(a)</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy only bills customers on readings provided by the distributor, ATCO. Interval metering is automatically loaded at the end of each business day. The Retail Operations team confirmed that all customers who have been with Synergy for 12 months and over have had an actual reading taken.</p> <p>In case a meter reader is not able to gain access to a meter, communication is made to the customer for arranging access to the meter. Through a review of the billing history of one (1) customer, we noted that the meter was read every month for a year.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
154	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.8(1)</p>	<p>A retailer must give the customer an estimated bill in the manner specified, if the retailer is unable to reasonably base a bill on a reading of the meter.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Digital and Technology team, we noted SAP ISU's default configuration is to bill customers on estimated or actual meter readings supplied by ATCO in accordance with AEMO 's Gas Retail Market Procedure.</p> <p>A daily batch file is created to send customer billing information to a third-party vendor, Fuji Xerox, who imports the files into a validated template to create and despatch an estimated bill, if required, to the nominated address.</p> <p>Synergy does not read meters, and this is the responsibility of the distributor, ATCO. Estimated reads are provided by ATCO. If a customer provides Synergy a self-meter reading, this information is noted and sent to ATCO. However it is</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>not used by Synergy for billing purposes. Synergy only bills on readings provided by ATCO. Estimated meter reads are marked as estimated on the bill.</p> <p>Through a review of one (1) sample for the estimated gas bill we noted that when the customer raised a query for the reason, they were receiving estimates bills, Synergy communicated the reasons to the customer.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
155	<p>Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.8(2)</p>	<p>Where the customer's bill is estimated, a retailer must clearly specify on the customer's bill the information prescribed in clauses 4.8(2)(a)-(c).</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the Billing Services Business Rules document, it was noted that Synergy adds the following in the bill to show that it was an estimated read as per clause 4.8(2)(a)-(c):</p> <ul style="list-style-type: none"> • Bills state that the customer reading has been estimated and the reason for the estimation. In the important information section, the contact number for verification or request meter reading is available. <p>Through a review of one (1) sample bill, it was noted that</p> <ul style="list-style-type: none"> • Estimated bills will have the word estimated written on the consumption graph and be highlighted in white • The reasons for the estimation are described in the consumption graph • On page two (2), next to the current meter reading, if it is estimated, the "^" indicator is displayed with the usage summary • Requesting meter readings or verification can be done by dialling the contact number mentioned <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
156	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.8(3)	Upon request, a retailer must inform a customer of the basis and the reason for the estimation.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Bill Review -Estimated Read document and one (1) sample estimated customer bill enquiry, we noted that Synergy informs the customer, upon request, the basis and reason for estimation line with the compliance requirement.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
157	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.9	If a retailer gives a customer an estimated bill, and the meter is subsequently read, the retailer must include an adjustment on the next bill to take account of the actual meter reading.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Billing Services Business Rules and rebill letter document, it was noted that Synergy makes the required adjustments on the next bill (adjusts in the meter reading from the previously estimated read).</p> <p>Through a review of one (1) sample, it was noted that Synergy based the bill on the last estimated meter reading and then billed based on the actual in the subsequent month.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
158	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.10	If a retailer has based a bill upon an estimation because the customer failed to provide access to the meter, and the customer subsequently requests the retailer to provide a bill based on a reading of the meter and	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the Billing Services Business Rules and rebill letter document, it was noted that Synergy makes the required adjustments with the next bill (adjusts in the meter reading from the previously estimated read).</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		provides access to the meter and pays the retailer's reasonable charge for reading the meter (if any), the retailer must do so.	<p>Through a review of one (1) sample, it was noted that Synergy based the bill on the last estimated meter reading and then billed based on the actual in the subsequent month.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
159	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.11(1)	If a customer requests the meter to be tested and pays a retailer's reasonable charge (if any) for doing so, a retailer must request the distributor or metering agent to do so.	Priority: 4	Control Adequacy: N/P	Compliance Rating: NR
			<p>Through interviews with the Essentials Lead - CBU and a review of the customer requests for a meter test, it was noted that Synergy has the following controls related to the meter testing process:</p> <ul style="list-style-type: none"> • If the customer requests a meter investigation, advise the customer of the meter test process, quote fee, advice of interruptions if applicable and issue a service notification • Synergy submits the meter test request through SAP CRM, which is sent automatically to ATCO within prescribed timeframes. • Customers are notified using a letter advising the results of the meter investigation once this information has been received from ATCO • The Digital and Technology team manually monitors the successful transfer of data to ATCO by verifying the delivery status and recipient acknowledgement • A fee is not charged until the result of the meter investigation is known, and no fee will be charged if the meter is found defective <p>Further, we were informed that Synergy did not request any meter test during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
160			Priority: 4	Control Adequacy: N/P	Compliance Rating: NR

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings					
	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.11(2)</p>	<p>If the meter is tested and found to be defective, the retailer's reasonable charge for testing the meter (if any) is to be refunded to the customer.</p>	<p>Through interviews with the Essentials Lead - CBU and a review of the customer requests a meter test, it was noted that Synergy has the following controls related to the meter test process:</p> <ul style="list-style-type: none"> • If the customer requests a meter investigation, advise the customer of the meter test process, quote fee, advice of interruptions if applicable and issue a service notification • Synergy submits the meter test request through SAP CRM, which is sent automatically to ATCO within prescribed timeframes • Customers are notified by letter advising the results of the meter investigation once this information has been received from ATCO • The Digital and Technology team manually monitors the successful transfer of data to ATCO by verifying the delivery status and recipient acknowledgement • A fee is not charged until the result of the meter investigation is known, and no fee will be charged if the meter is found defective <p>Further, we were informed that Synergy did not request any meter test during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>					
161	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.12(1)</p>	<p>If a retailer offers alternative tariffs and a customer applies to receive an alternate tariff (and demonstrates to the retailer that they satisfy the conditions of eligibility), a retailer must change the customer to an alternate tariff within 10 business</p>	<table border="1"> <tr> <td data-bbox="786 986 1070 1054">Priority: 4</td> <td data-bbox="1070 986 1379 1054">Control Adequacy: N/P</td> <td data-bbox="1379 986 1778 1054">Compliance Rating: N/R</td> </tr> </table> <p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy offers only one regulated tariff product to its customers through its SFC and that Synergy does not have alternative tariff schemes (but negotiated prices) under the NSFC for the supply of gas.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>			Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R						

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		days of the customer satisfying those conditions. The effective date of change is set out in clause 4.12(2).			
162	Energy Coordination Act section 11M Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.12(2)	For the purpose of clause 4.12(1), the effective date of change in the tariff will be the date on which the last meter reading at the previous tariff was obtained; or, if the change requires an adjustment to the meter at the customer's supply address, the date the meter adjustment is completed.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy offers only one regulated tariff product to its customers through its SFC and that Synergy does not have alternative tariff schemes (but negotiated prices) under the NSFC for the supply of gas.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
163	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.13	If a customer's gas use changes and the customer is no longer eligible to continue to receive an existing, more beneficial tariff, a retailer must give the customer written notice prior to changing the customer to an alternative tariff.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy offers only one regulated tariff product to its customers through its SFC and that Synergy does not have alternative tariff schemes (but negotiated prices) under the NSFC for the supply of gas.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
164	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(1)	If a customer requests a retailer to issue a final bill at the customer's supply address, a retailer must use reasonable endeavours to arrange for that final bill in accordance with the customer's request.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that when a customer requests a move-out via a telephone or web service for a final bill or closure of an account, these details are entered in CRM and replicated to the SAP ISU system. When the move-out is processed for the customer, it triggers a service notification to ATCO requesting a final reading. Once this has been received, SAP ISU will automatically bill the customer for consumption up until the move-out date specified by the customer.</p> <p>From a review of one (1) sample move-out request from the customer, we noted that the final bill was issued at the request of the customer in line with the compliance requirement.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
165	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(2)	If the customer's account is in credit at the time of account closure, the retailer must, subject to clause 4.14(3), at the time of the final bill ask the customer for instructions on where to transfer the amount of credit (based on clauses 4.14(2)(a) or (b)), and pay the credit in accordance with the customer's instructions	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of five (5) samples on final billing, we noted that Synergy has the following controls in place to refund the credit amount remaining when an account is closed:</p> <ul style="list-style-type: none"> Once a customer requests their account to be closed, a final reading is taken, and the customer is then billed for the remaining usage at the site, and a final bill is issued to the customer with the following statement on the bill: As your final bill is in credit, please contact us to discuss transfer or refund options When the customer furnishes the instructions for the transfer or refund process, Synergy performs the same as per the process documents 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		within 12 business days or another time agreed with the customer.	<p>Through a review of five (5) samples, we observed that in all the cases, Synergy:</p> <ul style="list-style-type: none"> issued a final bill to all the customers with instructions to contact Synergy to discuss transfer or refund options advised customers on the bill with the following statement: As your final bill is in credit, please contact us to discuss transfer or refund options as per instructions received by the customers, Synergy refunded the amount in their bank account within 12 business as required by clause 4.14 <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
165A.	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(3)	If the customer's account is in credit at the time of account closure and the customer owes a debt to the retailer, the retailer may, with written notice to the customer, use that credit to set off the debt. If after the set off, there remains an amount of credit, the retailer must ask the customer for instructions in accordance with clause 4.14(2).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of one (1) sample for account in credit, we observed that Synergy has a process in place to refund the credit amount remaining when an account is closed:</p> <ul style="list-style-type: none"> Once a customer requests their account to be closed, a final reading is taken, and the customer is then billed for the remaining usage at the site, and a final bill is issued to the customer with the following statement on the bill: As your final bill is in credit, please contact us to discuss transfer or refund options When the customer furnishes the instructions for the transfer or refund process, Synergy performs the final billing process <p>Through a review of one sample, we noted that Synergy:</p> <ul style="list-style-type: none"> advised customers on the bill with the following statement: As your final bill is in credit, please contact us to discuss transfer or refund options as per instructions received by the customers, Synergy refunded the amount in their bank account within 12 business as required by clause 4.14 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
166	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1. Compendium clause 4.15	A retailer must review the customer's bill on request by the customer, subject to the customer paying the lesser of the portion of the bill agreed to not be in dispute or an amount equal to the average of the customer's bill over the previous 12 months and paying any future bills that are properly due.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead CBU, it was noted that Synergy has the following controls to review the customer bill on request by the customer:</p> <ul style="list-style-type: none"> On such requests, Synergy will place a bill lock on the account whilst it is being investigated to ensure no collections activity takes place Business Process Exception Management (BPEM) (Meter Data Verification) is generated when a meter data notification is received from ATCO in response to an MDV request. Based on the results, the customer is either rebilled or an MDV letter is triggered BPEM request is generated when a rejection is received from ATCO in response to an MDV request raised BPEM (Check Reads) are generated when a meter data notification is received from ATCO in response to a completed check read service notification <p>However, we noted that there has not been any bill review request received during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
167	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium	If a retailer is satisfied after conducting a review of a bill that the bill is correct, the retailer: <ul style="list-style-type: none"> may require a customer to pay the unpaid amount; 	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> On such requests, Synergy will place a bill lock on the account whilst it is being investigated to ensure no collections activity takes place When customers have concerns regarding feedback and complaints, they are referred to the Synergy website 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	clause 4.16(1)(a)	<ul style="list-style-type: none"> • must advise the customer that the customer may request the retailer to arrange a meter test in accordance with applicable law; and • must advise the customer of the existence and operation of the retailer's internal complaints handling processes and details of any applicable external complaints handling processes. 	<ul style="list-style-type: none"> • Once the complaint is made, it is recorded in complaints module - SAP CRM, which triggers an alert on the customer's account indicating that a complaint is in progress • After receiving a complaint from a customer, an MDV letter is shared with the customer. This letter references the Complaints Resolution Policy and advises the customer that they can request a meter test <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
168	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.16(1)(b)	If a retailer is satisfied after conducting a review of a bill that the bill is incorrect, the retailer must adjust the bill in accordance with clauses 4.17 and 4.18.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy has the following controls to make adjustments:</p> <ul style="list-style-type: none"> • On a customer request (bill review), Synergy reviews the bill with the customer at the time of the call • The agents review the customer reasons for the issue and help the customer understand why Synergy has billed the way they have • If the bill review is specifically regarding the meter readings, the agents can also offer a meter data verification or a check read by ATCO • On successful review, Synergy either rebills the customer (if it is within the rebill due date) or adjusts the amount in the subsequent bill as per the cycle 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>Through a review of one (1) sample bill review request, we noted that after a successful bill review, Synergy has rebilled the customer with the updated charges.</p> <p>Therefore, Synergy has complied with the obligation during the audit period</p>		
169	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.16(2)	The retailer must inform a customer of the outcome of the review (of the bill) as soon as practicable.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead CBU, it was noted that Synergy has the following controls to inform a customer of the outcome of the review (of the bill):</p> <ul style="list-style-type: none"> • On a customer's request (bill review), Synergy reviews the bill with the customer at the time of the call • The customer is informed of the outcome by way of an adjusted bill if the meter reading was incorrect or a letter confirming that the original meter reading was correct • Check Reads are generated when a Meter Data Notification is received from ATCO in response to a completed Check Read Service Notification • The results are communicated to the customer either via rebilled or through a check-read letter • Meter Data Verification (MDV) is generated when a meter data notification is received from ATCO in response to an MDV request <p>Through a review of one (1) sample of a customer request for bill review, we noted that the customer was communicated the review results and rebilled based on the outcome.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
170			Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.16(3)</p>	<p>If the retailer has not informed a customer of the outcome of the review within 20 business days from the date of receipt of the request for review under clause 4.15, the retailer must provide the customer with notification of the status of the review as soon as practicable.</p>	<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy has the following controls to inform a customer of the outcome of the review (of the bill):</p> <ul style="list-style-type: none"> On a customer request (bill review), Synergy reviews the bill with the customer at the time of the call The customer is informed of the outcome by way of an adjusted bill if the meter reading was incorrect or a letter confirming that the original meter reading was correct Check reads are generated when a meter data notification is received from ATCO in response to a completed check read service notification. Based on the results, the customer is either rebilled or a check read letter is triggered Meter Data Verification (MDV) is generated when a meter data notification is received from ATCO in response to an MDV request <p>Through a review of one (1) sample customer request, we noted that Synergy has responded to the customer on receipt of a bill review request for arranging for meter read.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
171	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.17(2)</p>	<p>If a retailer proposes to recover an amount undercharged as a result of an error, defect or default for which the retailer or distributor is responsible (including where a meter has been found to be defective), the retailer must follow</p>	<p>Priority: 4</p>	<p>Control Adequacy: N/P</p>	<p>Compliance Rating: N/R</p>
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Standard Gas Agreement, we noted that Synergy can only require the customer to pay the amount that the customer has underpaid for a period of up to 12 months prior to the date that the customer was advised of the new standard price, unless the customer provided incorrect information [or the undercharge was directly attributable to the customer act or omission and if the customer is a residential customer, the retailer will offer the option to pay the correcting payment by instalments.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		the procedure specified in clauses 4.17(2)(a)-(e).	<p>Through interviews, we were informed that there have been no instances of undercharge were identified during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
171A	Energy Coordination Act section 11M Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.17(3)	A retailer may charge the customer interest or require the customer to pay a late payment fee only if, after notifying a customer of the amount to be recovered under subclause (2)(c), the customer has failed to pay the amount and has not entered into an instalment plan under subclause (2)(e).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead CBU, we noted that an automated messaging facility is set up to send out SMS and email reminders/notifications to customers who meet certain conditions.</p> <p>The system is also automatically configured to raise:</p> <ul style="list-style-type: none"> Late payment fees on an overdue balance of less than \$1000 Interest charges on an overdue balance over \$1000 <p>Business customers are charged late payment fees on overdue debts for customers who have failed to pay the amount and have not entered into an instalment plan after being notified.</p> <p>Through a review of one (1) sample payment fee instance, we noted that an interest rate based late fee was charged for an overdue amount greater than \$1000.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
172	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium	If a customer (including a customer who has vacated the supply address) has been overcharged as a result of an error, defect or default for which a retailer or distributor is	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Standard Gas Agreement, we noted that if Synergy overcharges the customer due to an error, defect or default for which Synergy or ATCO are responsible (including where the meter has been found to be defective), then, subject to the Gas Customer Code of Conduct (where applicable to customer) and subject to</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	clause 4.18(2) and 4.18(5)	responsible (including where a meter has been found to be defective), the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the error, defect or default and, subject to clauses 4.18(6) and (7) ask the customer for instructions as to whether the amount should be credited to the customer's account; or repaid to the customer. No interest shall accrue to a credit or refund referred to in this clause.	<p>clause 21, Synergy will credit the amount to customer account or may give the customer the option of having the amount repaid to the customer.</p> <p>Rebilled invoices are issued to the customer with an adjustment letter advising if their invoice is in credit, the credit has been carried forward to their next invoice, or they can contact Synergy and request a refund.</p> <p>Through interviews, we were informed that there had been no instances of overcharging were identified during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
173	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(3)	If a retailer receives instructions under clause 4.18(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted an overcharged amount is automatically applied as a credit to the customer account. There is no delay once the rebill has occurred.</p> <p>Rebilled invoices are issued to the customer with an adjustment letter advising if their invoice is in credit, the credit has been carried forward to their next invoice, or they can contact Synergy and request a refund as required.</p> <p>Through interviews, we were informed that there had been no instances of overcharging that were identified during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
174	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(4)	If a retailer does not receive instructions under clause 4.18(2) within 5 business days of making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's account.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted an overcharged amount is automatically applied as a credit to the customer account. There is no delay once the rebill has occurred.</p> <p>Rebilled invoices are issued to the customer with an adjustment letter advising if their invoice is in credit, the credit has been carried forward to their next invoice, or they can contact Synergy and request a refund.</p> <p>Through interviews, we were informed that there had been no instances of overcharging that were identified during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
175	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 4.18(6)	If the overcharged amount is less than \$100, the retailer may notify a customer of the overcharge by no later than the next bill after the retailer became aware of the error, and ask the customer for instructions under clause 4.18(2), or credit the amount to the customer's next bill.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted an overcharged amount is automatically applied as a credit to the customer account. There is no delay once the rebill has occurred.</p> <p>Rebilled invoices are issued to the customer with an adjustment letter advising if their invoice is in credit, the credit has been carried forward to their next invoice, or they can contact Synergy and request a refund.</p> <p>Through interviews, we were informed that there had been no instances of overcharge refunds during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
175A.	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.18(7)	If a customer has been overcharged by the retailer, and the customer owes a debt to the retailer, then provided the customer is not a residential customer experiencing payment difficulties or financial hardship, the retailer may, with written notice to the customer, use the amount of the overcharge to set off the debt owed to the retailer. If, after the set off, there remains an amount of credit, the retailer must deal with that amount of credit in accordance with clause 4.18(2); or 4.18(6) where the amount is less than \$100.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Automatic Rebill Process document, we noted that SAP ISU is configured to automate transfers if:</p> <ul style="list-style-type: none"> any debit or credit balances from an inactive contract account to an active or inactive contract account any debit or credit balances from an active contract account to another active or new contract account <p>If an amount is still in credit, rebilled invoices are issued to the customer with an adjustment letter advising that, the credit has been carried forward to their next invoice, or they can contact Synergy and request a refund.</p> <p>Through interviews, we were informed that there had been no instances of overcharging that were identified during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
176	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1	If a retailer proposes to recover an amount of an adjustment which does not arise due to any act or omission of the customer, the retailer must follow the procedure specified in	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Billing Services Business Rules, we noted that the maximum number of days Synergy is able to recover an amount undercharged as a result of an error, defect or default for which the retailer or distributor is responsible, is 365 days.</p> <p>The SAP ISU is configured to automatically rebill customers in accordance with the compliance requirement. Rebilled invoices are issued to the customer with</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Compendium clause 4.19(1)	clauses 4.19(1)(a)-(d).	<p>an adjustment letter advising customers to contact Synergy if their invoice is higher than their previous invoice and they require more time to pay.</p> <p>Through interviews, we were informed that there had been no instances of undercharging that were identified during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
177	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 4.19(2) and 4.19(6)</p>	<p>If after the meter reading a retailer becomes aware of an amount owing to the customer, the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the adjustment and, subject to clauses 4.19(5) and 4.19(7), ask the customer for instructions as to whether the amount should be -</p> <ul style="list-style-type: none"> • credited to the customer's account; • repaid to the customer; or • included as a part of the new bill smoothing 	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we observed that Synergy billing agents manually do the rebilling for overcharged customers. On rebill generation, the bill includes a cover letter that advises the customer of the reason for the bill and options for requesting a refund or having the amount credited to their next bill.</p> <p>In the case of an automatic rebill process, SAP ISU is configured to automatically rebill customers in accordance with the obligations. Rebilled invoices are issued to the customer with an adjustment letter advising customers to contact Synergy if their invoice is lower than their previous invoice, and they can request a refund if their account is in credit.</p> <p>Through interviews, we were informed that there had been no instances of overcharging amount that were identified during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		arrangement if the adjustment arises under clauses 4.3(2)(a)-(b). No interest shall accrue to a credit or refund referred to in this clause.			
178	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 4.19(3)	If a retailer received instructions under clause 4.19(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted an overcharged amount is automatically applied as a credit to the customer account. There is no delay once the rebill is created.</p> <p>Rebilled invoices are issued to the customer with an adjustment letter advising if their invoice is in credit, the credit has been carried forward to their next invoice, or they can contact Synergy and request a refund.</p> <p>However, through interviews, we were informed that there have been no instances of overcharge refund that were identified during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
179	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1	If a retailer does not receive instructions under clause 4.19(2) within 5 business days of making the request, the retailer must use reasonable endeavours to credit the amount of	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted an overcharged amount is automatically applied as a credit to the customer account. There is no delay once the rebill is created.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Compendium clause 4.19(4)	the adjustment to the customer's account.	<p>Rebilled invoices are issued to the customer with an adjustment letter advising if their invoice is in credit, the credit has been carried forward to their next invoice, or they can contact Synergy and request a refund.</p> <p>However, through interviews, we were informed that there have been no instances of overcharge refund that were identified during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
180	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(5)	<p>If the adjustment amount owing to the customer is less than \$100, the retailer may notify the customer of the adjustment by no later than the next bill after the meter is read, and</p> <ul style="list-style-type: none"> ask the customer for instructions under clause 4.19(2); or credit the amount to the customer's next bill. 	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Automatic Rebill Process, we noted that SAP ISU is configured to automate transfers if:</p> <ul style="list-style-type: none"> any debit or credit balances from an inactive contract account to an active or inactive contract account any debit or credit balances from an active contract account to another active or new contract account <p>If an amount is still in credit, rebilled invoices are issued to the customer with an adjustment letter advising the credit has been carried forward to their next invoice or they can contact Synergy and request a refund.</p> <p>However, no instance of overcharge was identified during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
180A.	Energy Coordination Act section 11M Trading Licence clauses 2.1.1	If the amount of the adjustment is an amount owing to the customer, and the customer owes a debt to the retailer, then provided the customer is	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead CBU and a review of the Automatic Rebill Process, we noted that SAP ISU is configured to automatically rebill customers.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	and 6.3.1 Compendium clause 4.19(7)	not a residential customer experiencing payment difficulties or financial hardship, the retailer may, with written notice to the customer, use the amount of the adjustment to set off the debt owed to the retailer. If, after the set off, there remains an amount of credit, the retailer must deal with that amount of credit in accordance with clause 4.19(2); or 4.19(5) where the amount is less than \$100.	<p>For a sample of one (1) rebilled invoice and adjustment letter, we noted that rebilled invoices are issued to the customer with an adjustment letter advising if their invoice is in credit, the credit has been carried forward to their next invoice or they can contact Synergy and request a refund.</p> <p>However, no instance of overcharging was identified during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
181	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.1	The due date on the bill must be at least 12 business days from the date of that bill, unless otherwise agreed with the customer. The date of the dispatch is the date of the bill, unless the retailer specifies a later date.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with Essentials Lead - CBU, we noted that SAP ISU is configured to automatically provide a due date 14 business days from the posted date.</p> <p>Also, through a review of one (1) sample of gas bill, we noted the due date was in line with the compliance requirement.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
182			Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 5.2</p>	<p>Unless otherwise agreed with a customer, a retailer must offer the customer at least the following payment methods:</p> <ul style="list-style-type: none"> • in person at 1 or more payment outlets located within the Local Government District of the customer's supply address; • by mail; • for residential customers, by Centrepay; • electronically by means of BPay or credit card; and • by telephone by means of credit card or debit card. 	<p>Through interviews with the Essentials Lead - CBU, we noted that any communications where Synergy asks the customers to make a payment - customers are provided with payment options or directed to the payment option page on the Synergy website.</p> <p>Payment options include:</p> <ul style="list-style-type: none"> • Australia Post • Direct Debit • Bank Account • BPay • Credit Card • Cheque or money order via Post. <p>As Synergy does not have any residential customers, no option for Centrepay is available.</p> <p>Through a review of one (1) gas bill, we noted that the payment options are displayed in compliance with the obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
183	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p>	<p>Prior to a direct debit facility commencing, a retailer must obtain the customer's verifiable consent and agree with the customer the date of commencement of the direct debit facility and</p>	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead CBU and a review of one (1) sample for a direct debit facility, we noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> • MyAccount provides customers with the ability to set up a Direct Debit Facility. The system includes a mandatory check-box function confirming the customer has read the available terms and conditions, consent to set up a direct debit facility, commencement date and payment frequency 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Compendium clause 5.3	the frequency of the direct debits.	<ul style="list-style-type: none"> when setting up a direct debit over the phone, an agent will follow a script and require the customer to give their verifiable consent and provide a date for when they wish to commence the service, as well as the frequency of payments <p>Through a review of one sample call from a customer for setting up a direct debit facility, we verified the request was raised by the customer and fulfilled in line with the compliance requirement.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
184	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.4	A retailer must accept payment in advance from a customer on request. The minimum amount a retailer will accept an advance payment is \$20, unless otherwise agreed with a customer. Note: the summary wording of this obligation has not changed, but one of the changes to the Compendium (which came into effect on 1 January 2020) was the creation of additional subclauses to 5.4 which provide additional information and create an exception to complying with 5.4(1).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead CBU and a review of the Synergy website we noted that Synergy will accept payments in advance at no additional cost to enable customers to receive a reduced bill. Customers can pay to their payment number without restriction on frequency or minimum amount.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
186A	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.6(2)	If a retailer has charged a late payment fee in the circumstances set out in clause 5.6(1)(c) because the retailer was not aware of the complaint, the retailer must refund the late payment fee on the customer's next bill.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead CBU, we noted Synergy places a dunning lock to cease late payment fees on accounts with an active complaint as part of the automated process. SAP CRM complaints module records complaints, which trigger an alert on the customer account indicating that a complaint is in progress.</p> <p>Agents can manually process a credit/refund onto customer accounts, which is initiated in CRM. This triggers RFC (Request for Call) and completes the credit onto the customer account, which is reflected on the customers' next bill.</p> <p>Through interviews, we were informed that no complaints pertaining to late payment fees were received during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
190	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.7(1)	A retailer must not require a customer who has vacated a supply address, and who has given the retailer notice, to pay for gas consumed at the customer's supply address in the circumstances specified in clause 5.7(1), unless the retailer and the customer have agreed to an alternative date. Notice is given if a customer informs a retailer of the date on	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the process document on gas churnout, we observed that Synergy would close the account on the requested date if given five (5) days' notice. For customers who do not provide 5 days' notice, the account will be closed from the requested date, but the final meter reading will occur when the network operator completes the reading.</p> <p>A daily batch file is created to send customer billing information to a 3rd party vendor, Fuji Film, who imports the files into a validated template and issues them to the nominated address. When a move-out is processed for a customer, this triggers a Service Notification (SN) requesting a final reading. Once this has been received, SAP ISU will automatically bill the customer for consumption up until the move-out date specified by the customer. The Retail Operations team</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings					
		<p>which the customer intends to vacate, or has vacated the supply address, and gives the retailer a forwarding address to which a final bill may be sent.</p>	<p>manually monitors the successful transfer of data to ATCO by verifying the delivery status and recipient acknowledgement.</p> <p>Through a review of one (1) sample, we observed that the final bill was not generated after the churned-out date, and the customer was not required to pay for gas consumed from:</p> <ul style="list-style-type: none"> the date the customer vacated the supply address, and the customer gave at least five (5) days' notice <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>					
191	<p>Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.7(2)</p>	<p>If a customer reasonably demonstrates to a retailer that the customer was evicted or otherwise required to vacate a supply address, a retailer must not require a customer to pay for gas consumed at the customer's supply address from the date the customer gave the retailer notice.</p>	<table border="1" data-bbox="786 660 1778 727"> <tr> <td data-bbox="786 660 1079 727">Priority: 4</td> <td data-bbox="1079 660 1402 727">Control Adequacy: A</td> <td data-bbox="1402 660 1778 727">Compliance Rating: 1</td> </tr> </table> <p>Through interviews with the Essentials Lead - CBU and a review of the process document on gas churn out and one (1) sample of customer move-out, we noted that Synergy closes the account on the requested date if a customer has at least provided five days of notice.</p> <p>For customers who do not provide five (5) days' notice, the account will be closed from the requested date, but the final meter reading will occur when the network operator completes the reading.</p> <p>A daily batch file is created and shared with a 3rd party vendor, Fuji Film, who imports the files into a validated template and issues them to the nominated address. When a move-out is processed for a customer, this triggers a Service Notification (SN) requesting a final reading. Once this has been received, SAP ISU will automatically bill the customer for consumption up until the move-out date specified by the customer. The Retail Operations team manually monitors the successful transfer of data to ATCO by verifying the delivery status and recipient acknowledgement.</p>			Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1						

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<p>Through a review of one (1) sample, we observed that the final bill was not generated after the churned-out date and the customer was not required to pay for gas consumed from:</p> <ul style="list-style-type: none"> the date the customer vacated the supply address, and the customer gave at least five (5) days' notice <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
192	Energy Coordination Act section 11M Trading Licence clause 2.1 and Schedule 2 Compendium clause 5.7(3)	Notice is given if a customer informs a retailer of the date on which the customer intends to vacate, or has vacated the supply address, and gives the retailer a forwarding address to which a final bill may be sent.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU and a review of the Move-out guided process landing page, we noted that upon advice from the customer, Synergy will close the account for a customer who has vacated a supply address. This will trigger the following:</p> <ul style="list-style-type: none"> Automatic Final Reading Request - When a final meter read is requested by a user in SAP CRM, this automatically triggers SAP ISU to send a Service Notification (SN) to ATCO for a final meter reading Monitoring - The Retail Operations team manually monitors the successful transfer of data to ATCO by verifying the delivery status and recipient acknowledgement Automatic final bill generation - Once the final meter read is received from ATCO, SAP ISU will automatically bill the customer for consumption up until the move-out date specified by the customer <p>Through interviews, we were informed that there had been no instances during the review period where a gas bill was requested to be forwarded to an alternate address.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
193			Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings			
	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.7(4)	Notwithstanding clauses 5.7(1) and 5.7(2), a retailer must not require a customer to pay for gas consumed at the customer's supply address in the circumstances specified in clauses 5.7(4)(a)-(c). ⁹	<p>Through interviews with the Essentials Lead - CBU, and a review of the process document on gas churn out and one (1) sample of a final bill we noted that Synergy will close the account on the requested date if a customer has provided at least five (5) days of written notice.</p> <p>SAP CRM is configured to ensure that only a single contract is active for premises at any point in time. This ensures the consumption is only charged to the customer who holds the active contract. No consumption from outside of these dates is charged to the contract.</p> <p>Through a review of one (1) sample, we observed that the final bill was not generated after the churned-out date and the customer was not required to pay for gas consumed from:</p> <ul style="list-style-type: none"> the date the customer vacated the supply address, and the customer gave at least five (5) days' notice <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>			
196	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.8(2)	A retailer must not recover or attempt to recover a debt relating to a supply address from a person other than the customer with whom the retailer has or had entered into a contract for the supply of gas to that supply address.	<table border="1"> <tr> <td>Priority: 4</td> <td>Control Adequacy: A</td> <td>Compliance Rating: 1</td> </tr> </table> <p>Through interviews with the Essentials Lead - CBU, and a review of the Customer Service Charter and Standard Gas Agreement documents, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> Synergy only holds the account holder liable for the collection of outstanding debt Customers in connection to the contract will remain liable to pay any outstanding payments to Synergy <p>Further, we were informed by Synergy there has not been any situation where Synergy has recovered or attempted to recover debt from anyone other than whom it has entered into a contract for gas supply.</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
Priority: 4	Control Adequacy: A	Compliance Rating: 1				

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
196A	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.8(3)	If a customer with a debt owing to a retailer requests the retailer to transfer the debt to another customer, the retailer may transfer the debt to the other customer provided that the retailer obtains the other customer's verifiable consent to the transfer.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU and a review of the Debt transfer requests document, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> Debt over six (6) years cannot be transferred as creditors are not permitted to take any collection activity on debt that is greater than six years old Debt on a non-energy (NENG) account (e.g. solar, supply abolishment is not to be transferred to an energy account Debt less than (six) 6 years old but noted as written off is still payable and can be transferred The account the debt is being transferred to must be an active account The account the debt is being transferred from must be finalised The total amount of the final debt must be transferred Business accounts for sole traders can be transferred to the business owner's residential account, provided the business account is in their name Company debts can only be transferred to other accounts the company may have and cannot be transferred to an authorised contact's personal residential accounts Debt cannot be transferred between two different businesses <p>Further, we were informed that Synergy did not receive any requests related to the obligation during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
221			Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.11	A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties.	<p>Through interviews with the Essentials Lead - CBU, and a review of the promise to pay dashboard, it was noted that Synergy has the following controls in place to consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties:</p> <ul style="list-style-type: none"> • Synergy considers all requests from a customer for an alternative payment arrangement • On request, an agent creates a promise to pay for the requested account and updates the due date with the payment plan. <p>Through a review of one (1) sample of customer request, we noted that a promise to pay action is created for the invoice with an extended due date in line with the compliance requirement.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
222	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.1	A retailer must follow the procedures specified in clause 7.1(1) prior to arranging for disconnection of a customer's supply address for failure to pay a bill. A customer has failed to pay a bill in the circumstances specified in clause 7.1(2).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU and a review of the Gas disconnection process and Gas Manual Disconnection and Reconnection SOP, we noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> • Synergy arranges for a disconnection if a customer fails to pay a bill or enter into a payment arrangement with Synergy • Prior to arranging for a disconnection, Synergy will send an automated reminder notice to the customer and a manual disconnection warning letter in line with the timeframes set out in the Compendium • The following checks are ensured before arranging for disconnection: <ul style="list-style-type: none"> ○ The customer is a Synergy customer ○ There is no pending churn on the site ○ No payment received that clears the debt ○ No interaction notes indicating a complaint or life support ○ No active promise to pay is in place ○ The correct mailing address has been applied (no address mismatch) 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> ○ Contact has been made by email or phone ○ Advise the account manager that the account is being listed for disconnection to ensure no other arrangements have been made ○ A Reminder Notice has been issued to the customer ○ A Manual Disconnection Warning Letter has been issued to a customer no less than 22 business days from issue of the bill ○ The date is greater than 10 business days after the Disconnection Warning Letter was issued <p>Further, we were informed that there were no instances of disconnection because of non-payment arranged by Synergy during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
223	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.2(1)	<p>A retailer must not arrange for disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in clause 7.2(1).</p> <p>Note: the summary wording of this obligation has not changed, but the content of clause 7.2(1)(d) was amended as part of the changes to the Compendium that came into effect on 1 January 2020.</p>	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Gas disconnection process and Gas Manual Disconnection and Reconnection SOP, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> ○ Synergy arranges for a disconnection if a customer fails to pay a bill or enter into a payment arrangement with Synergy ○ Prior to arranging for a disconnection, Synergy will send an automated reminder notice to the customer and a manual disconnection warning letter in line with the timeframes set out in the Code of Conduct. ○ The following checks are ensured before arranging for disconnection ○ The customer is a Synergy customer ○ There is no pending churn on the site ○ No payment received that clears the debt ○ No interaction notes indicating a complaint or life support ○ No active promise to pay is in place ○ The correct mailing address has been applied (no address mismatch) ○ Contact has been made by email or phone 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> ○ Advise the account manager that the account is being listed for disconnection to ensure no other arrangements have been made ○ A Reminder Notice has been issued to the customer ○ A Manual Disconnection Warning Letter has been issued to a customer no less than 22 business days from issue of the bill ○ The date is greater than 10 business days after the Disconnection Warning Letter was issued. <p>Further, we were informed that there were no instances of disconnection arranged by Synergy during the audit period.</p> <p>Therefore, a control assessment of this obligation was not performed and is therefore not rated for compliance.</p>		
225	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.4	A retailer must not arrange for the disconnection of a customer's supply address for denying access to the meter unless the conditions specified in clause 7.4(1) are satisfied. A retailer may arrange for a distributor to carry out 1 or more of the requirements referred to in clause 7.4(1) on behalf of the retailer.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Gas Manual Disconnection and Reconnection SOP, it was noted that Synergy has the following processes and controls:</p> <ul style="list-style-type: none"> • When a customer fails to provide access to the meter, in line with the requirements of the Compendium, the customer will enter the collections process. • Prior to arranging for a disconnection, Synergy will send an automated reminder notice to the customer and a manual disconnection warning letter in line with the timeframes set out in the Compendium <p>Further, we were informed that there have been no instances where a customer was disconnected due to denying access to the meter during the audit period.</p> <p>Therefore, a controls assessment of this obligation was not performed and is therefore not rated for compliance.</p>		
227			Priority: 2	Control Adequacy: N/P	Compliance Rating: N/R

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 7.6	A retailer or a distributor must not arrange for disconnection or disconnect a customer's supply address in the circumstances specified in clause 7.6. (Complaint matters)	<p>Through interviews with the Essentials Lead - CBU, and a review of the Gas Manual Disconnection and Reconnection SOP, we noted that the below mentioned checks are conducted before arranging for disconnection:</p> <ul style="list-style-type: none"> • The customer is a Synergy customer • There is no pending churn on the site • No payment received that clears the debt • No interaction notes indicating a complaint or life support • No active promise to pay is in place • The correct mailing address has been applied (no address mismatch) • Contact has been made by email or phone • Advise the account manager that the account is being listed for disconnection to ensure no other arrangements have been made • A Reminder Notice has been issued to the customer • A Manual Disconnection Warning Letter has been issued to a customer no less than 22 business days from issue of the bill • The date is greater than 10 business days after the Disconnection Warning Letter was issued <p>Further we were informed that there were no instances of disconnection arranged by Synergy during the audit period that contravened clause 7.6.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
228	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 8.1(1)	In the circumstances specified in clause 8.1(1)(a)-(c), a retailer must arrange for reconnection of the customer's supply address if the customer makes a request for reconnection and pays	Priority: 4	Control Adequacy: N/P	Compliance Rating: NR
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Gas Manual Disconnection and Reconnection SOP, it was noted that Synergy has the following process to arrange for reconnection of the customer supply address:</p> <ul style="list-style-type: none"> • Synergy team will arrange for reconnection subject to: <ul style="list-style-type: none"> ○ The customer is a Synergy customer - there has been no churn or pending churn ○ The customer is making the request for reconnection 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
		the retailer's reasonable charges for reconnection (if any) or accepts an offer of an instalment plan for the retailer's reasonable charges for reconnection.	<ul style="list-style-type: none"> ○ The customer pays reasonable reconnection charges or accepts an instalment plan to pay reasonable reconnection charges ● Agents are trained to raise a task in CRM for gas reconnections, which is automatically assigned to the Retail Operations team for action <p>Further, we were informed that there were no instances of customer requests for reconnection undertaken by Synergy for disconnected customers.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
229	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 8.1(2)	A retailer must forward the request for reconnection to the relevant distributor that same business day if the request is received before 3pm on a business day; or no later than 3pm on the next business day if the request is received after 3pm on a business day, or on the weekend or on a public holiday.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Gas Manual Disconnection and Reconnection SOP, it was noted that Synergy has the following process to forward the request for reconnection to the distributor:</p> <ul style="list-style-type: none"> ● A service notification is sent on the same day as the request for reconnection is made. ● For gas reconnection requests, agents are trained to raise a task in CRM for gas reconnections. this is automatically assigned to the Credit Management team for action ● Following that, a service notification is created and sent to ATCO for reconnection <p>Further, through interviews, we were informed that there were no instances of a customer request for reconnection undertaken by Synergy for disconnected customers.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
231			Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings					
	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1.1 and 6.3.1</p> <p>Compendium clause 10.1(1)</p>	<p>A retailer must give notice to each of its customers affected by a variation in its tariffs, fees and charges no later than the next bill in the customer's billing cycle.</p>	<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy has the following controls to give notice to each of its customers affected by a variation in its tariffs, fees and charges no later than the next bill:</p> <ul style="list-style-type: none"> • For any changes in tariffs, Synergy communicates with all customer groups accordingly using specific messaging to their group, including publications and tailored customer communications • SAP-ISU is configured to automatically include any tariff variations or rate changes on your next bill when a product change/migration is completed <p>Through a review of one (1) sample of tariff change communication, we noted communications of tariff changes being communicated to customers through letters.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>					
232	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clause 2.1.1.1 and 6.3.1</p> <p>Compendium clause 10.1(2)</p>	<p>A retailer must give or make available to a customer on request, at no charge, reasonable information on the retailer's tariffs, fees and charges, including any alternative tariffs that may be available to the customer.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #ffff00; text-align: center;">Priority: 4</td> <td style="text-align: center;">Control Adequacy: N/P</td> <td style="text-align: center;">Compliance Rating: N/R</td> </tr> </table> <p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy has the following controls to give or make available to a customer the information requested on tariffs within eight (8) business days of the date of receipt of the request:</p> <ul style="list-style-type: none"> • On request, agents will provide the information to the customer immediately upon request by referring the customer to the Synergy website • Additionally, Tariff Information is also available on the Synergy website <p>Through interviews, we were informed that there have been no instances of customer inquiries for tariff information received during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>			Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R						

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
233	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.1(3)	A retailer must give or make available to a customer the information requested on tariffs within 8 business days of the date of receipt of the request and, if requested, a retailer must provide the information in writing.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy has the following controls to give or make available to a customer the information requested on tariffs within eight (8) business days of the date of receipt of the request:</p> <ul style="list-style-type: none"> • On request, agents will provide the information to the customer immediately upon request by referring the customer to the Synergy website • Additionally, Tariff Information is also available on the Synergy website <p>Through interviews, we were informed that there have been no instances of customer inquiries for tariff information received during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
234	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(1)	A retailer must, on request, give a customer their billing data.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted agents can issue billing information via CRM at no charge to the customer. This will automatically issue the customer meter read history to the nominated address. Agents are also able to issue meter reading history letters and transaction history letters.</p> <p>A daily overnight batch report is created to send customer billing information to Fuji Film, who imports the files into Synergy's validated template and issues them to the nominated address.</p> <p>Through a review of one (1) sample of a customer request raised for billing data, we noted that billing information was provided within 10 business days.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
235	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(2)	A retailer must give the requested billing data at no charge if a customer requests their billing data for a period less than the previous 2 years and no more than once a year, or in relation to a dispute with the retailer.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted agents are able to issue billing information via CRM at no charge to the customer. This automatically issues the customer meter read history to the nominated address. Agents are also able to issue meter reading history letters and transaction history letters.</p> <p>A daily overnight batch report is created to send customer billing information to Fuji Film, who imports the files into Synergy's validated template and issues them to the nominated address.</p> <p>Through a review of one (1) sample of a customer request raised for billing data, we noted that billing information was provided within 10 business days.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
236	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(3)	A retailer must give the requested billing data within 10 business days of the date of receipt of either the request, or payment of the retailer's reasonable charge for providing the billing data.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted agents can issue billing information via CRM at no charge to the customer. This will automatically issue the customer meter read history to the nominated address. Agents are also able to issue meter reading history letters and transaction history letters.</p> <p>A daily overnight batch report is created to send customer billing information to Fuji Film, who imports the files into Synergy's validated template and issues them to the nominated address.</p> <p>Through a review of one (1) sample of a customer request raised for billing data, we noted that billing information was provided within 10 business days.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
237	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(4)	A retailer must keep a customer's billing data for 7 years.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through discussions with the Digital and Technology team, we observed that SAP ISU does not have an archiving policy in place, which means data is never removed from the systems and therefore historic billing information is available.</p> <p>Through interviews with the Digital and Technology team, we observed that SAP ISU does not have an archiving policy in place, which means data is never removed from the systems, and therefore, historical billing information is available.</p> <p>Through a review of one (1) sample customer, we noted the information was retained for up to seven (7) years as required by the obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
239	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.4	A retailer must give, or make available, to a customer on request and at no charge, general information on: cost-effective and efficient ways to utilise gas (including referring a customer to a relevant information source) and the typical running costs of major domestic appliances.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead CBU, we noted that customer requests for information are handled by an agent who discusses the customer requirements and makes recommendations on the most efficient ways to utilise gas. For further reference material, an agent refers the customer to the Synergy website, where additional material is available to be read by the customer.</p> <p>However, through interviews, we were informed that there have been no instances of customer inquiries for further information received during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
240			Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.5	If a customer asks for information relating to the distribution of gas, a retailer must give the information to the customer or refer the customer to the relevant distributor for a response.	<p>Through interviews with the Essentials Lead - CBU, we noted that if a customer asks for information relating to the distribution of gas, they will be referred to ATCO or referred to call 13 13 52 to contact ATCO directly.</p> <p>Through interviews, we were informed that there have been no instances of customer inquiries related to gas distribution received during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
241	Energy Coordination Act section 11M Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.5A(1)	A retailer must, within 3 months of being subject to the Compendium, lodge with the ERA, a gas customer safety awareness programme.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team, we were informed that Synergy historically prepared the Gas Customer Safety Awareness program in consultation with the ERA, which was published on the Synergy website.</p> <p>Further, we were informed that there have been no changes to the Gas Customer Safety Awareness program, as the initial programme was prepared in consultation with the ERA at the time of GTL8 approval in 2007.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
242	Energy Coordination Act section 11M Trading Licence clause 2.1 and Schedule 2	A retailer must consult with the ERA when preparing the gas customer safety awareness programme.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team, we were informed that Synergy historically prepared the Gas Customer Safety Awareness program in consultation with the ERA, which was published on the Synergy website.</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Compendium clause 10.5A(2)		<p>Further, we were informed that there have been no changes to the Gas Customer Safety Awareness program, as the initial programme was prepared in consultation with the ERA at the time of GTL8 approval in 2007.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
243	Energy Coordination Act section 11M Trading Licence clause 2.1 and Schedule 2 Compendium clause 10.5A(3)	A gas customer safety awareness programme is to communicate information to customers regarding safety in the use of gas and must address, at a minimum, the information referred to in clause 10.5A(3)(a)-(e).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Customer Service Charter available on the Synergy website, we noted that the Customer Service Charter contains a section, Using it Safely, on page 14, which covers the following:</p> <ul style="list-style-type: none"> • Gas quality and reliability of supply • Requirement for proper installation and use of approved appliances and equipment • Requirement to use only qualified trade persons for gas connection and appliance and equipment installation • Procedure for reporting gas leaks or appliance or equipment defects • 24 hour emergency helpline <p>Additionally, this section also contains a link to the safety guidelines published by the safety regulatory electricity and gas in Western Australia and Energy Safety for the customer reference.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
245	Energy Coordination Act section 11M Trading Licence clauses 2.1.1	A retailer and distributor must, to the extent practicable, ensure that any written information that must be given to a customer by the retailer,	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy has a dedicated Marketing and Communications team with several SMEs (Subject Matter Experts) and frequently engages an external agency for producing</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	and 6.3.1 Compendium clause 10.9	distributor or gas marketing agent under the Gas Marketing Code and the Compendium is expressed in clear, simple and concise language and is in a format that makes it easy to understand.	<p>communications to ensure all communications with customers are clear, simple and concise. Some communications may also undergo legal reviews.</p> <p>We noted that the following information is available on the Synergy website such as,</p> <ul style="list-style-type: none"> • Payment Difficulties and Financial Hardship Policy • Customer Service Charter • Electricity and Gas supply agreements • Direct Debit service agreement <p>All the above documents are documented in clear, simple, and concise language.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
246	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.10(1)	A retailer must advise a customer on request how the customer can obtain a copy of the Gas Marketing Code and the Compendium; and make a copy of the Gas Marketing Code and the Compendium available on the retailer's website.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy website, we noted that if a customer requests the Gas Marketing code, they are referred to the Synergy website.</p> <p>Further, we noted both the Gas Marketing Code of Conduct and the Compendium have been made available on the Synergy website. Also, we were informed that there have been no instances of customer inquiries related to regulatory codes received during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
251	Energy Coordination Act section 11M	A retailer and distributor must develop, maintain, and implement an internal process for	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the Complaint Resolution Policy, it was noted that Synergy has the following</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(1)	handling complaints and resolving disputes.	<p>controls in place to develop, maintain and implement an internal process for handling complaints and resolving disputes:</p> <ul style="list-style-type: none"> • Synergy has a dedicated complaints team who are trained to manage complaints and resolve disputes. The complaint handling process is summarised in the Complaint Resolution Policy, which is available on the Synergy website and is aligned with Gas Compendium requirements • Discussion with the Synergy team and review of the internal complaints processes and procedures confirm that Synergy has detailed internal processes in place to respond to a customer once they have lodged a complaint, instructions on how to manage a complaint, compensation, record keeping and investigation processes <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
252	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(2)	The complaints handling process under clause 12.1(1) must comply with AS/NZS 10002:2014 and address, at the least, the criteria specified in subclauses 12.1(2)(b)-(c). The complaints handling process must be available at no cost to customers.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through the discussion with Essentials Lead - CBU and a review of the Complaint Resolution Policy, it was noted that Synergy has the following controls in place to comply with AS/NZS 10002:2014 and address, at the least, the criteria specified in subclauses 12.1(2)(b)-(c). The complaints handling process must be available at no cost to customers:</p> <p>Synergy has a detailed Complaint Resolution Policy to maintain and implement processes for complaint handling and dispute resolution. (available on the Synergy website https://www.synergy.net.au/-/media/Documents/Policies/Complaint-Resolution-Policy---2017.pdf) and various internal documents which ensure compliance with AS 10002:2014, specifically the following:</p> <ul style="list-style-type: none"> • DT1004650 - Complaint v Enquiry.docx • EST Handling complaints.docx • General and Ombudsman Complaints.docx • KM1000113 - Complaints Landing Page.docx 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> • KM1021702 - Create a Complaint - Complaints Module.docx • KM1023901 Program Level Complaints QA manual • Complaints ERL1/GTL8 document, Org Chart • Staff Training Modules <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
254	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and clause 6.3.1 Compendium clause 12.1(3)(a)	When responding to a complaint, a retailer or distributor must advise the customer that the customer has the right to have the complaint considered by a senior employee within the retailer or distributor (in accordance with its complaints handling process).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the Complaint Resolution Policy, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> • Synergy has a detailed Complaint Resolution Policy to maintain and implement processes for complaint handling and dispute resolution. (available on the Synergy website). • This document details the process on: <ul style="list-style-type: none"> ○ how complaints must be lodged by customers ○ method of response ○ how complaints will be handled • Synergy agents are trained to advise customers about the right to escalate their complaints and are available within the Complaint Resolution Policy. • It was observed that the Complaints Resolution Policy does not include any communication protocols with ATCO. <p>On review of one sample communication email to the complaint customer, we noted that the customer was advised that the customer had the right to have the complaint considered by a senior employee at Synergy.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
255			Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(3)(b)	When a complaint has not been resolved internally in a manner acceptable to the customer, a retailer or distributor must advise the customer of the reasons for the outcome (on request, the retailer or distributor must supply such reasons in writing); and that the customer has the right to raise the complaint with the gas ombudsman or another relevant external dispute resolution body and provide the Free call telephone number of the gas ombudsman.	<p>Through interviews with the Essentials lead - CBU, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> A large proportion of complaints are resolved on the initial contact, referred to as First Contact Resolution (FCR). In those conversations, agents will advise of the outcome of the complaint and lodge a closed complaint on the customer account Customers who lodge a complaint via another method or require escalation will be advised of the outcome via their preferred method. Synergy has standardised letter templates that can be used for this purpose <p>On review of one sample communication email to the complaint customer, we noted that the customer is advised that the customer has the right to raise the complaint with the Energy and Water Ombudsman along with the contact details of the Energy and Water Ombudsman.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
255A.	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.1(4)	A retailer or distributor must, on receipt of a written complaint by a customer, acknowledge the complaint within 10 business days and respond to the complaint within 20 business days.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU and a review of the Complaint Resolution Policy, it was noted that Synergy has the following controls which are applicable for written and phone complaints:</p> <ul style="list-style-type: none"> Synergy has a detailed Complaint Resolution Policy to maintain and implement processes for complaint handling and dispute resolution. (available on the Synergy website) On receipt of a complaint, Synergy will acknowledge by recording the complaint for further investigation and resolution 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> If a complaint is in writing, a customer receives an acknowledgment from Synergy in writing within 10 business days to let the customer know that Synergy is looking into it The SAP CRM complaints module is used to record complaints, which triggers an alert on the customer account indicating the complaint progress Synergy works towards addressing and responding to complaints within 20 business days <p>Through discussion, we noted that all complaints were received over the phone and no complaints were received in writing.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
256	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12.2	A retailer must comply with any guideline developed by the ERA relating to distinguishing customer queries from customer complaints.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead CBU and a review of the document Complaint vs Enquiry, we noted that agents are aware of how to distinguish between customer complaints and enquiries.</p> <p>We were further informed that agents are trained to distinguish the calls received from customers between queries and complaints.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
257	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1	A retailer, distributor and gas marketing agent must give a customer on request, at no charge, information that will assist the customer in utilising the respective	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead CBU and a review of the Synergy website, we noted that the Synergy website has a feedback and complaints page which highlights frequently asked questions with drop-down answers, and customers also have access to the Complaints Resolution Policy and Customer</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	Compendium clause 12.3	complaints handling processes.	<p>Service Charter to assist them with information regarding the complaint handling process.</p> <p>When customers request such information on a call, they are directed to the Synergy website, or an agent will provide the same information to the customer on call. Additionally, a Complaint Process section under important information is available on the second page of every customer bill.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
258	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1 and 6.3.1</p> <p>Compendium clause 12.4</p>	When a retailer, distributor or gas marketing agent receives a complaint that does not relate to its functions, it must advise the customer of the entity that it reasonably considers to be the appropriate entity to deal with the complaint (if known).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU and a review of the Complaint Resolution Policy, it was noted that Synergy has the following controls in place to advise the customer of the entity that it reasonably considers to be the appropriate entity to deal with the complaint:</p> <ul style="list-style-type: none"> If it was identified during a phone or web-based that complaint is not relating to Synergy's functions was received, Synergy agents direct the customer on the call or via webchat to contact ATCO <p>Through interviews, we were informed that there had been no such instances where Synergy needed to refer a customer to ATCO.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
281	<p>Energy Coordination Act section 11M</p> <p>Trading Licence clauses 2.1.1</p>	A retailer and a distributor must prepare a report in respect of each reporting year setting out the information specified by the ERA.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operation Guideline document and email communication between the ERA and Synergy, it was noted that Synergy has the following controls to prepare a report in respect of each reporting year setting out the information specified by the ERA:</p>		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
	and 6.3.1 Compendium clause 13.1		<ul style="list-style-type: none"> The data for the performance reports is generated via the SAP business intelligence (BI) reporting portal, with data sourced from SAP CRM and aligned with the performance reporting indicators designated by the ERA in the performance reporting handbook If there are any changes to the ERA performance reporting indicators, the Regulation and Compliance team must notify the BI team to ensure they update the report criteria to align with the new performance reporting requirements Essentials Lead - CBU manually calculates indicators and provides them to the Regulation and Compliance team <p>Through a review of the email communication between Synergy and the ERA, it was observed that Synergy had provided annual reports with respect to the information specified by the ERA.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
282	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 13.2	A report referred to in clause 13.1 must be provided to the ERA by the date, and in the manner and form, specified by the ERA.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operation Guideline document and email communication between the ERA and Synergy, it was noted that Synergy has the following controls to prepare a report in respect of each reporting year setting out the information specified by the ERA:</p> <ul style="list-style-type: none"> The data for the performance reports is generated via the SAP Business Intelligence (BI) reporting portal, with data sourced from SAP CRM and aligned with the performance reporting indicators designated by the ERA in the performance reporting handbook If there are any changes to the ERA performance reporting indicators, the Regulation and Compliance team must notify the SAP BI team to ensure they update the report criteria to align with the new performance reporting requirements 		

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings		
			<ul style="list-style-type: none"> Essentials Lead - CBU manually calculates indicators and provides them to the Regulation and Compliance team <p>Through a review of the email communication between Synergy and the ERA for the Annual Compliance Reports of 2022, it was observed that Synergy had provided annual reports with respect to the information specified by the ERA.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
283	Energy Coordination Act section 11M Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 13.3	A report referred to in clause 13.1 must be published by the date specified by the ERA.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
<p>Through interviews with the Regulation and Compliance team and a review of the Regulation and Compliance Operation Guideline, screenshots of ServiceNow documents and email communication between the ERA and Synergy, it was noted that Synergy has the following controls to publish the report by the date specified by the ERA:</p> <ul style="list-style-type: none"> The data for the performance reports is generated via the SAP Business Intelligence (BI) reporting portal, with data sourced from SAP CRM and aligned with the performance reporting indicators designated by the ERA in the performance reporting handbook If there are any changes to the ERA performance reporting indicators, the Regulation and Compliance team must notify the SAP BI team to ensure they update the report criteria to align with the new performance reporting requirements Essentials Lead - CBU manually calculates indicators and provides them to the Regulation and Compliance team A service now ticket is created to publish the data sheets on the Synergy website, and a record is created in DM of when the report is published <p>Through a review of the screenshots of ServiceNow logs and the Synergy website screenshots, it was noted that Synergy had published the reports on</p>					

Obligation No.	Obligation Reference	Obligation Description	Observation and Findings
			<p>the Synergy website on 27/10/2022 within seven (7) calendar days of receiving the notification 20/10/2022.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>

6. Appendices

A. Audit Priority Rating Scale

Table A.1: Audit Priority Rating Scale

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

Table A.2: Sample testing guide

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

B. Synergy stakeholders who participated in the Audit

No.	Department/Teams to be interviewed	Name of Process Owners	Position of Process Owners
1	Governance Function	Simon Thackray	Head of Regulation and Compliance
2		Catherine Lennon	Senior Compliance and Privacy Officer
3		Karthi Mahalingham	Networks Regulation and Compliance Manager
4		Jennifer Main	Regulation and Compliance Coordinator
5	Retail Operations function	Peter Grundy	Essentials Lead - CBU (Customer Business Unit)
6		Emma Livesey	Compliance and Audit Officer
7		Lori Barrowman	Compliance and Audit Officer
8	Digital and Technology	Adam Graves	Risk and Compliance Coordinator
9		Tom Harding	Senior Systems Analyst


C. List of key documentation examined

Sr No.	List of Key Documents
1	Standard and Non-Standard Form Contract templates including terms and conditions
2	Welcome Packs of Small business use customers
3	Annual Compliance Reports from 2019-2020, 2020-2021, 2021-2022 and 2022-2023
4	Energy and Water Ombudsman of WA Annual Reports
5	Post-audit implementation plan progress reports
6	Procedure documents for the following processes: <ul style="list-style-type: none"> • Connection • Disconnection • Billing
7	Complaints procedure documents
8	Hardship Policy and Procedures
9	Annual Performance Reports for 2019 to 2022
10	Sample Customer bills including estimated bills, bills after direct debit arrangement, bills after tariff changes and final bills
11	Call recordings for residential and small business use customers entering into standard and non-standard form contracts.
12	Disconnection and Reconnection details for the audit period
13	Customer listing for residential and small business use customers
14	Sample of Reminder, overdue and disconnection notices
15	Sample of email of billing transaction history provided to the customer
16	Approval of Auditor notification
17	ATCO service level agreement
18	Copies of licence fees invoice from the ERA
19	Sample customer bills
20	Customer Service Charter
21	Sample of final bill to the customer

D. Work Schedule

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

Audit Phase	Key Activities	2023 (week commencing)													
		July			August			September			October				
		17	24	31	7	14	21	28	4	11	18	25	2	9	16
Assessment															
1	Performing design assessment	✓	✓												
2	Performing sample testing			✓	✓	✓	✓	✓							

Audit Phase	Key Activities	2023 (week commencing)												
		July			August			September			October			
		17	24	31	7	14	21	28	4	11	18	25	2	9
Reporting 														
3	Validating observations and recommendations							✓						
4	Preparation of draft reports							✓	✓	✓				
5	Submission of the draft audit reports to ERA										✓			
6	Addressing ERA's feedback and finalising the audit reports											✓		
7	Submission of the final audit reports to ERA												✓	
8	Supporting in development of PAIP (where required)													✓

E. EY audit team and effort profile

Team member	Position and Role	Total hours
Bradley Hooper	Partner, Delivery Partner	3
Michael Rundus	Partner, Quality Review and Signing	1
Isabella Cheong	Director, Quality Assurance	5
Nabendu Sharma	Director, Fieldwork Lead	9
Russel N Mason	Senior Manager, Fieldwork Lead	12
Rahul Kamodiya	Manager, Fieldwork Support	40
Khunshaw Khan	Senior Consultant, Fieldwork Support	90
Prabhu Kiran S	Senior Consultant, Fieldwork Support	90
Total		250

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