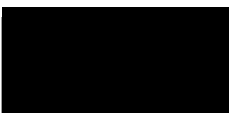





Performance Audit Report 2023

Gas Trading Licence

GTL15

Audit Report	Authorisation	Name	Position	Date
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GLOSSARY

AE – Amanda Energy

AEMO – Australian Energy Market Operator

AGA – Australian Gas Association's Natural Gas Customer Service Code AG 755-1998

Compendium – Compendium of Gas Customer Licence Obligations (1 January 2020)

CRM – Customer Relationship Management

CTR – Customer Transfer Request

Current Audit Period – 1 November 2020 to 31 October 2023

Customer – A (business) customer who consumes less than 1 terajoule of gas per annum, excludes residential customers.

EIC – Explicit Informed Consent

ERA – Economic Regulation Authority

GES – Geographe Environmental Services

GMC – Gas Marketing Code of Conduct

GRMS – Gas Retail Messaging Service (GRMS)

GSA - Gas Supply Agreement

GTL15 - Gas Trading Licence for Amanda Energy Pty Ltd

LUC – Large Use Customer

MIRN – Meter Installation Registration Number

NSC – Non Standard Contract

Previous Audit Period – 4 October 2017 to 31 October 2020

SFC – Standard Form Contract

SUC – Small Use Customer

TJ - Terajoule

VC – Verifiable Consent

VCF – Verifiable Consent Form

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

1. EXECUTIVE SUMMARY

1.1 Auditors Qualified Opinion

We have undertaken a reasonable assurance engagement on Amanda Energy’s (the Licensee) compliance, in all material respects, with the Gas Trading Licence (GTL15) (the Licence) and all applicable obligations from the applicable versions of the Gas Compliance Reporting Manual specified in section 2.2 (Licence Obligations) (together referred to as the “Licence Conditions”) for the period from 1 November 2020 to 31 October 2023. The assurance engagement was undertaken in accordance with the Economic Regulation Authority’s (ERA) 2019 Audit and Review Guidelines – Electricity and Gas Licences.

In our opinion, based on the procedures we have performed and the evidence we have obtained, except for the effects of the matters described in Basis for Qualified Opinion, Amanda Energy has complied, in all material respects, with the Licence Conditions for the period from 1 November 2020 to 31 October 2023.

1.2 Basis for Qualified Opinion

With respect to the audit period 1 November 2020 to 31 October 2023, the Licensee demonstrated awareness to systemic issues and significant improvements in relation to compliance with its Gas Trading Licence. The licensee holds an Electricity Retail Licence (ERL20) and as a result of the 2021 Electricity Retail Licence Performance Audit findings, the Licensee extrapolated corrective actions to the Gas Trading Licence obligations where applicable. Consequently, non-compliances were primarily identified as a result of the Electricity Retail Performance Audit by the Licensee’s increase awareness to legislative obligations and improved compliance processes. However, as a result of identified control inadequacies, Amanda Energy did not comply with the Licence Conditions as detailed below:

Table 1 - Summary of Non-Compliances Performance Audit 2023

REF NO.	LICENCE OBLIGATION ¹	SUMMARY OF ISSUE
1*	<p><i>Energy Coordination Act</i> section 11Q(1-2) A licensee must pay the applicable fees in accordance with the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i> clauses 6 & 7.</p> <p>Note: the <i>Energy Coordination (Licensing Fees) Regulations 1999</i> was repealed on 1 January 2015</p> <p>Controls Rating: A Compliance Rating: 2</p>	<p>The Licensee confirmed that for the duration of the audit period, in all but one instance, Amanda Energy paid applicable fees for annual licence and standing charges in accordance with the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i> clauses 6 & 7.</p> <p>The late payment for standing charges was noted in February 2022. The payment was one day late and was attributed to administrative issues and not compliance related controls.</p>

REF NO.	LICENCE OBLIGATION ¹	SUMMARY OF ISSUE
		As such, there are adequate controls with no improvement needed.
2	<p><i>Energy Coordination Act</i> section 11WG(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 nonstandard contract that complies with the Act.</p> <p>Controls Rating: B Compliance Rating: 2</p>	<p>During the audit period, Amanda Energy supplied gas to business customers under two types of contracts:</p> <p>Standard Form Contract (SFC) and Terms and Conditions, approved by the ERA and published on 6th October 2017. This SFC was accessible on the ERA's website.</p> <p>Non-Standard Contract (NSC version 1.6) specifically for business customers, effective during the audit period.</p> <p>However, it was found that the non-standard contract was not fully compliant with the <i>Energy Coordination Act</i> following its amendment. This non-compliance was particularly noted in relation to the updated Marketing Code of Conduct 2022 and the <i>Energy Coordination (Customer Contracts) Amendment Regulations 2022</i>, with specific reference to obligations 55B and 55C. This indicates a need for the licensee to review and amend its non-standard contract to ensure full compliance with the current regulatory framework.</p> <p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance.</p>
29 ^A	<p><i>Energy Coordination (Gas Tariffs) Regulations 2000</i> Reg 5(1) A licensee supplying gas in an area referred to in Regulation 3(a), (b), or (c) is required to have at least one capped tariff for any supply of gas in that area.</p> <p>Controls Rating: D Compliance Rating: 2</p>	<p>The Licensee confirmed that for the duration of the audit period, Amanda Energy did not have at least one capped tariff for any supply of gas in their area of operation.</p> <p>It was noted that there were 2 customers supplied on SFC within coastal area that were affected by the licensee not having a capped tariff for supply of gas in their area of operation.</p> <p>There were no control procedures established to identify compliance with the requirement.</p>
31 ^A	<p><i>Energy Coordination (Gas Tariffs) Regulations 2000</i> Reg 6(4) When offering to supply gas to a new customer under a standard form contract, a licensee is to offer to supply gas at a capped tariff.</p> <p>Controls Rating: D</p>	<p>The Licensee confirmed that for the duration of the audit period, Amanda Energy's SFC included an obligation to offer to supply gas at a capped tariff. The SFC specified "The Price will not exceed the maximum Price permitted by the Gas Tariffs Regulations, where applicable."</p>

REF NO.	LICENCE OBLIGATION ¹	SUMMARY OF ISSUE
	<p>Compliance Rating: 2</p>	<p>Amanda Energy does not offer to supply gas to a new customer under a standard form contract at a capped tariff.</p> <p>Management advised that Amanda Energy had 2 existing customers on Standard Form Contracts during the audit period.</p> <p>There were no control procedures established to identify compliance with the requirement.</p>
38 ^	<p><i>Energy Coordination (Customer Contracts) Reg 12(5)(d)</i> 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 security deposit, if the customer pays the security deposit and the customer has paid any applicable reconnection fee.</p> <p>Controls Rating: B Compliance Rating: 2</p>	<p>The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required 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.</p> <p>The NSC T&Cs have not been revised in accordance with the amendments to refer to security deposit instead of refundable advance.</p> <p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance</p>
55B	<p><i>Energy Coordination (Customer Contracts) Reg 44B(1)-(3)</i> A non-standard contract must state whether or not the customer is required to pay a security deposit to the licensee. If the customer is required to pay a security deposit, the non-standard contract must state:</p> <ul style="list-style-type: none"> • the method used to calculate the amount of any security deposit; • the maximum amount that the licensee may require the customer to pay as a security deposit; • the circumstances in which the license may apply the security deposit towards amounts owed by the customer; and • the circumstances in which the licensee must repay the security deposit to the customer. <p>Controls Rating: B Compliance Rating: 2</p>	<p>The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC did not explicitly state whether or not the customer was required to pay a security deposit and did not include the maximum amount that the licensee may require as a security deposit.</p> <p>It was noted that the NSC included a reference that security deposit/refundable advance "may" apply.</p> <p>The NSC referenced the method to calculate the security deposit, the circumstances the licensee may apply the security deposit towards amounts owed by the customer and the circumstances the security deposit must be repaid to the customer.</p> <p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance</p>
55C	<p><i>Energy Coordination (Customer Contracts) Reg 44B(4)</i> For the purposes of this regulation, regulations</p>	<p>For the duration of the audit period applicable (i.e. 1 January 2023 to 31 October 2023), the rules and requirements that applied to</p>

REF NO.	LICENCE OBLIGATION ¹	SUMMARY OF ISSUE
	<p>38D(2),(3),(4) and (5), 38F, 38I and 38J apply as if any reference in those provisions to a standard form contract include a reference to a non-standard contract.</p> <p>Controls Rating: B Compliance Rating: 2</p>	<p>Amanda Energy's standard form contracts were also extended to apply to non-standard contracts for regulations 38D(2),(3),(4) and (5), 38F, 38I and 38J. As such, wherever the mentioned regulations (38D(2), (3), (4) and (5), 38F, 38I, and 38J) referred to a standard form contract, they were understood as referring to both standard form contracts and non-standard contracts.</p> <p>As the NSC was not reviewed following the amendment regulations coming into effect these requirements were not fully evident in the NSC, for example, 38E. Amount of security deposit - The NSC did not state that the licensee was required to ensure that the amount of the security deposit was not greater than 37.5% of the customer's estimated bills over a 12 month period, based on — (a) billing data relating to the customer; or (b) the average consumption of gas by a comparable customer over a comparable 12 month period.</p> <p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance.</p>
59 ^	<p><i>Energy Coordination (Customer Contracts) Reg 15(1)</i> AGA Code Clause 4.2.1 A non-standard contract must include the procedures to be followed by the licensee in relation to the preparation, issue and review of customer's bills.</p> <p>Controls Rating: B Compliance Rating: 2</p>	<p>The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included the procedures to be followed by the licensee in relation to the preparation, issue but not specifically the procedures to review of customer's bills.</p> <p>The process to manage complaints was detailed but not specifically processes to review, however it was noted Clause 27(c)(viii) made reference to the possibility of a review.</p> <p>The controls with regard to monitoring compliance and assessing effectiveness of controls require review to ensure ongoing compliance with both external and internal requirements.</p>
80^	<p><i>Energy Coordination (Customer Contracts) Reg 44</i> Subject to sub regulation (4), 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 40 business days and not less than 20 business days before the day on which the contract is due</p>	<p>The Licensee confirmed that for the duration of the audit period applicable (i.e. 1 January 2023 to 31 October 2023), Amanda Energy's NSC did not specifically reference the revised timeframe for information related to contract expiry. For example, when a non-standard contract is due to expire a licensee must issue a notice in writing to a customer with information about: the expiry date; alternative supply options, and the terms and conditions</p>

REF NO.	LICENCE OBLIGATION ¹	SUMMARY OF ISSUE
	<p>to expire (or at the commencement of the contract if the contract is less than 1 month)</p> <p>Controls Rating: B Compliance Rating: 2</p>	<p>for continued supply post contract expiry:</p> <ul style="list-style-type: none"> • not more than 40 business days, and • not less than 20 business days 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) <p>For the audit period prior to the <i>Energy Coordination (Customer Contracts) Amendment Regulations 2022</i> coming into operation on 1 January 2023.(i.e. 1 November 2020 to 31 December 2022), the NSC did include provisions timeframes Information relating to expiry of fixed term contract as required by Reg 44.</p>
147	<p>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)^{4*} and the creation of an exception to complying with 4.5(1)(w) as set out in 4.5(4).</p> <p>4* 4.5(1)(p) and (z).</p> <p>Controls Rating: B Compliance Rating: 2</p>	<p>The Licensee confirmed that during the audit period, Amanda Energy was compliant with subclause 4.5(1) regarding customer billing information, with the exception of clauses (t) and (u). The licensee included on each bill the date range or date of the meter reading, current meter reading or estimate, customer's consumption or estimate, number of days covered by the bill, and account period start and end dates. Also provided were the applicable tariffs, any additional fees or service details, meter identification number, amount due, due date, payment methods, assistance for payment difficulties, and billing and payment enquiry numbers.</p> <p>However, as Amanda Energy does not supply residential customers, the provisions specific to residential customers, such as notifications about concessions (clauses (h), (i), (z)), were not applicable. The licensee was also in compliance with providing meter installation registration numbers and, where data was available, a comparative graph or bar chart of consumption. All other required particulars were consistently included in customer bills, in line with regulatory requirements, except for the gas ombudsman contact details and the distributor's 24-hour emergency number, which were the exceptions noted.</p> <p>It was noted that the billing template incorrectly listed Western Power's distributor's 24-hour emergency number instead of ATCO's. Furthermore, the ombudsman contact was erroneously referred to as the "Electricity Ombudsman" when it should have been labelled as the "Energy & Water</p>

REF NO.	LICENCE OBLIGATION ¹	SUMMARY OF ISSUE
		<p>Ombudsman," although the contact number provided was accurate. These issues in the billing template persisted until the end of the audit period.</p> <p>The non-compliance related to 4.5(1)(u) as the number was incorrect, whereas with (t) the number was correct the description was not.</p> <p>It was noted there were internal control processes established to identify the error and due to resourcing constraints external legal advice was being sought to ensure compliance.</p>
155** Δ	<p>Compendium clause 4.8(2) 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> <p>Controls Rating: A Compliance Rating: 2</p>	<p>The Licensee confirmed that during the audit period, Amanda Energy had one instance of non-compliance. They issued an "estimated bill" without the necessary information as per clause 4.8(2)(b) and (c). Specifically, the bill did not state that Amanda Energy would, upon request, provide the basis and reason for the estimation, nor did it inform the customer of their right to request a meter reading and estimation verification.</p> <p>It was noted that when bills were based on estimations, the licensee was required to clearly indicate this on customer bills, specifying the basis and reason for the estimation could be provided upon request, and informing customers of their right to request verification of the estimation and a meter reading.</p> <p>The estimated bill statement was reviewed and ongoing compliance was verified in estimated bills.</p>
157** Δ	<p>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.</p> <p>Controls Rating: B Compliance Rating: 2</p>	<p>The Licensee confirmed that during the audit period, that there were two instances where Amanda Energy did not include the adjustment on the next bill following adjusted meter date being provided to the licensee.</p> <p>The Licensee reported the non-compliance in the 2022 Annual Compliance Report. It was understood that internal invoice procedures were adjusted December 2021 to April 2022 causing the disconnect between some of the automated software and manual invoicing procedures. As such, the automatic software released the next invoices in the billing cycle, without applying the adjustments.</p>

REF NO.	LICENCE OBLIGATION ¹	SUMMARY OF ISSUE
176** Δ	<p>Compendium clause 4.19(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 clauses 4.19(1)(a)-(d).</p>	<p>The Licensee confirmed that during the audit period, Amanda Energy did not comply with 4.19(1)(b). Specifically, Amanda Energy failed to meet the requirements on three occasions by not notifying customers of an adjustment amount on the next bill in the billing cycle. Instead, the adjusted amounts were recovered on subsequent bills. This deviation from the stipulated process breached the requirement of notifying customers of any adjustments, along with an explanation, by the next billing cycle as mandated in the clause.</p> <p>It was understood that until the automated software was updated, gas invoices were released manually to improve oversight of this process. The documented control procedures reflected the requirement and staff were aware of the licensee obligations.</p>
177** Δ	<p>Compendium clause 4.19(2) and 4.19(6) 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 - (a) credited to the customer's account; (b) repaid to the customer; or (c) included as a part of the new bill smoothing arrangement if the adjustment arises under clauses 4.3(2)(a)-(b). No interest shall accrue to a credit or refund referred to in this clause.</p> <p>Controls Rating: B Compliance Rating: 2</p>	<p>The Licensee confirmed that during the audit period, Amanda Energy did not comply with 4.19(2). Specifically in one instance, as the licensee failed to inform a customer within the required 10 business days of becoming aware of an amount owing to the customer. This oversight contravened the specified requirement to notify customers promptly and seek their instructions regarding the adjustment, be it a credit to the account, a repayment, or inclusion in a new bill smoothing arrangement.</p> <p>It was understood that until the automated software was updated, gas invoices were released manually to improve oversight of this process. The documented control procedures reflected the requirement and staff were aware of the licensee obligations.</p>
252** Δ	<p>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.</p> <p>Controls Rating: B Compliance Rating: 2</p>	<p>The Licensee confirmed that for the duration of the audit period, Amanda Energy complied with the obligation to establish complaints handling process which complied with AS/NZS 10002:2014 and addressed, at the least, the criteria specified in subclauses 12.1(2)(b)-(c), with the exception of 12.1(a) and (c) for the period 1/11/2020 to 16/3/2022. The complaints handling process was available at no cost to customers.</p> <p>It was noted that the Licensee reported a non-compliance with Obligation 252 in their 2022</p>

REF NO.	LICENCE OBLIGATION ¹	SUMMARY OF ISSUE
		<p>Annual Compliance report as the established complaints handling process did not comply with clauses 12.1(2)(a) and (c) as it did not provide guidance on distinguishing queries and complaints (refer obligation 256), nor did it specifically advise that Amanda Energy would deal with complaints about the retailer, gas marketing agents or marketing.</p> <p>The procedure was revised on 17/3/2022 and the licensee was compliant with the obligation for the period 17/3/2022 to 31/10/2023.</p>
256** Δ	<p>Compendium clause 12.2 A retailer must comply with any guideline developed by the ERA relating to distinguishing customer queries from customer complaints.</p> <p>Controls Rating: B Compliance Rating: 2</p>	<p>The Licensee confirmed that for the duration of the audit period, Amanda Energy was required to comply with any guideline developed by the Authority relating to distinguishing customer queries from complaints.</p> <p>The ERA have developed a Customer Complaint Guidelines – October 2016 which specified compliance with these guidelines was mandatory for gas retail licensees who supplied small use customers. Amanda Energy supplied gas to small use business customers,</p> <p>As such, in accordance with the guidelines, Amanda Energy was subject to these guidelines which assisted the licensee to deal with differentiating complaints from queries.</p> <p>Considering the mandatory requirement, Amanda Energy was deemed non-compliant for this requirement as reported in the 2022 annual compliance report.</p>

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

Table 2 - Audit Compliant and Control Rating Scales

Performance Audit Compliance & Controls Rating Scales			
Adequacy of Controls Rating		Compliance Rating	
Rating	Description	Rating	Description
A	Adequate controls – no improvement needed	1	Compliant
B	Generally adequate controls – improvement needed	2	Non-Compliant – minor impact on customers or third parties

C	Inadequate controls – significant improvement needed	3	Non-Compliant – moderate impact on customers or third parties
D	No controls evident	4	Non-Compliant – major impact on customers or third parties
NP	Not Performed	NR	Not rated – Determined Not Applicable during the audit period

As required by the Audit Guidelines Section 5.1.6.1, Table 3 lists the number of licence obligations that were given each combination of compliance and controls ratings. The table allows licensees and the ERA to confirm the auditor has rated all relevant licence obligations and provides a simple summary of the licensee’s compliance during the audit period.

Table 3 - Compliance and Controls Ratings Summary Table

		COMPLIANCE RATING					
		1	2	3	4	N/R	TOTAL
CONTROLS RATING	A	1	2	0	0	1	4
	B	1	12	0	0	0	13
	C	0	0	0	0	0	0
	D	0	2	0	0	0	2
	N/P	136	0	0	0	31	167
	TOTAL	138	16	0	0	32	186

Note that, in accordance with the Audit Guidelines:

- Obligations assessed as being “not applicable” to Amanda Energy’s Gas Trading Licence activities have not been included within this report.
- A control rating is only provided for those obligations with a Priority 1, 2 or 3 rating, where an obligation is assessed as non-compliant, or where a control improvement opportunity is identified.

1.3 Basis of Audit

This Gas Trading Licence (**GTL15**) performance audit for Amanda Energy was conducted to assess the licensee's compliance with the conditions of its licence. The audit procedures were undertaken in alignment with ISO 31000 Risk Management – Guidelines, APES 110 Code of Ethics, ASAE 3000, ASAE 3100, ASA 315, ASA 500, ASA 530 and ASA750 (refer section 3.5).

This performance audit was conducted by the auditor within a reasonable assurance engagement framework, with the intent of providing an objective and professional compliance assessment.

This Performance Audit report is an accurate representation of the auditor's findings and opinions.

Amanda Energy's Responsibilities for Compliance with the "Licence Conditions"

Amanda Energy is responsible for:

- a) Compliance with the Licence as evaluated against the conditions within the Licence, for the period 1 November 2020 to 31 October 2023.
- b) Identifying risks that threaten the conditions within the Licence identified above being met.
- c) Identifying suitable compliance requirements as specified by the conditions within the Licence.
- d) Identifying, designing and implementing controls to enable the conditions within the Licence to be met and to monitor ongoing compliance.

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on Amanda Energy's compliance, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 November 2020 to 31 October 2023. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether Amanda Energy has complied, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 November 2020 to 31 October 2023.

Inherent Limitations

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

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

1.4 Appreciation

The Licensee, Amanda Energy Pty Ltd (**Amanda Energy**).

Amanda Energy is an energy retailer which operates electricity and gas sales in Western Australia. As an energy retailer Amanda Energy Pty Ltd liaises directly with consumers and ensures that their energy requirements are met. In general, by engagement with a non-standard contract (**NSC**), the Licensee, trades gas to business customers, whose annual consumption of gas is less than 1 terajoule (**TJ**) per year. The Licensee does not supply electricity or gas to residential customers. Amanda Energy also supplies gas to small and large use customers.

The organisation has an efficient organisational structure with approximately 8 employees and has notably engaged external expertise to improve compliance processes. During the audit period, as at June 30 annually, Amanda Energy reported as part of the Gas Trading Licence Performance Reporting Datasheets, 12 business customers, for 2021; 26 business customers, for 2022 and more than 23 business customers, for 2023.

Section 11ZA of the *Energy Coordination Act 1994 (the Act)* requires as a condition of every gas trading licence, the Licensee to provide to the ERA a performance audit (the **audit**) conducted by an independent expert acceptable to the ERA not less than once in every 24 month period, unless otherwise approved by the ERA. . Geographe Environmental Services (GES) has been approved by the Authority (Ref: D267184 Date: 11/10/2023) to undertake the works subject to an audit plan approved by the Authority.

This is Licensee's second Gas Trading Licence performance audit to assess the Licensee's level of compliance with its licence conditions.

The previous performance audit period was 4 October 2017 – 31 October 2020. A Performance Audit Report 2020 was submitted to the ERA for review and published on their website. As a result, the Economic Regulation Authority considered Amanda Energy needed to improve its of compliance with its licence conditions. The ERA published a notice (12 February 2021) on the ERA website, detailing their decision to maintain the period covered by the performance audit at 36 months. As such the current audit period is 1 November 2020 to 31 October 2023.

The 2023 Performance Audit Plan noted several obligations that were not applicable to the audit scope as for the duration of the audit period, Amanda Energy did not have:

- residential customers
- any customers outside the designated Coastal Supply Area (as specified in Schedule 2 of GTL15).
- designation as the supplier of last resort.
- individual performance standards specified in GTL15.

- classification as a Distribution licence

As such, Section 10 of the Gas Compliance Reporting Manual February 2023 relating to the *Gas Standards Act 1972* does not apply to Gas Trading Licences.

2. PERFORMANCE AUDIT

The Licensee has issued a consultancy brief to undertake its second Performance Audit as required by its Gas Trading Licence (GTL15). The Performance Audit Report is to be provided to the Economic Regulation Authority (ERA/the Authority) to assess the Licensee's level of compliance with the licence conditions. The Performance Audit was conducted in accordance with the 2019 Audit and Review Guidelines – Electricity and Gas Licences (Audit Guidelines).

2.1 Performance Audit Objectives

The objective of this Performance Audit was to assess the effectiveness of systems and processes developed and implemented by Amanda Energy to achieve the level of compliance as stipulated by its Gas Trading Licence GTL15. Our qualified audit opinion provides indication that there were specific areas where the Licensee did not comply with the established criteria. This performance audit also intends provide recommendations for corrective action or an assessment of corrective action taken by the Licensee, where necessary.

The Audit Guidelines, section 1.5.1, required that the scope of the audit considered:

- *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 and procedures throughout the audit period (specifically, proper records which provide assurance that procedures are consistently followed, and controls are maintained).
- *Integrity of reporting* – the completeness and accuracy of the compliance and performance reports provided to the ERA.
- Compliance with any individual licence conditions – the actual performance against the requirements imposed on the specific licensee by the ERA or specific matters raised by the ERA.

As such, the recommendations were made in this performance audit report were directly linked to the specific findings and areas of non-compliance. These recommendations aim to address the root causes of the identified non-compliance issues and to guide the auditee on corrective actions to ensure future compliance and primarily related to enhancing the effectiveness of organisational Control Procedures as well implementing revised internal compliance processes, such as internal audit.

Opportunities for improvement identified that relate to the Performance Audit findings have been provided directly to the Licensee and have not been included in this document as required by the 2019

Audit and Review Guidelines – Electricity and Gas Licences section 5.1.8

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

2.2 Performance Audit Scope

The Performance Audit is an audit of the effectiveness of measures taken by the licensee to meet the performance criteria specified in the Licence (refer Section 11ZA) of the *Energy Coordination Act 2004*). Performance criteria are defined within Condition 1 of the Licence as:

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

There were two versions of GTL15 applicable to the audit period (version 2 – 1 January 2020 and version 3 - 25 November 2021 which is valid until expiry 3 October 2027). There were no areas of special focus prescribed by the ERA in relation Amanda Energy's Performance Audit.

Section 11M (Schedule 1A) of the Act provides that a gas trading licence may require the licensee to provide to the ERA specified information on any matter relevant to the operation of the licence. In accordance with these powers, the ERA requires gas licensees to provide gas trading licence performance reporting datasheets to the ERA for each year ending 30 June.

As specified in the Gas Compliance Reporting Manual (January 2023), externally imposed criteria under law or directives, as defined by ASAE3100, for Gas Trading Licences, that supply gas to small use customers, encompasses the following:

1. the following Legislation:
 - ◆ the *Energy Coordination Act 1994*: Licence Conditions and Obligations (Appendix 1 - Section 9)
2. the following Regulations:
 - ◆ *Economic Regulation Authority (Licensing Funding) Regulations 2014*; and
 - ◆ *Energy Coordination (Gas Tariffs) Regulations 2000* (Appendix 1 - Section 11)
 - ◆ *Energy Coordination (Customer Contracts) Regulations 2004* and the *Energy Coordination (Customer Contracts) Amendment Regulations 2022* - (Appendix 1 – Section 12)
 - ◆ *Energy Coordination (Ombudsman Scheme) Regulations 2004*
3. the following Codes:
 - ◆ *Gas Marketing Code of Conduct 2022* and for the applicable audit period the *Gas Marketing Code of Conduct 2017* (Appendix 1 - Section 14).

4. the following *Schedules*
 - ◆ *Compendium of Gas Customer Licence Obligations (Compendium)* (Appendix 1 - Section 15 i.e., Gas Trading Licence Conditions (GTL15))
Licence Area (i.e., Gas Trading Licence GTL15 Schedule 2)

5. the following regulatory guidelines and documentation:
 - ◆ 2019 Audit and Review Guidelines: Electricity and Gas Licences (Audit Guidelines)
 - ◆ Gas Compliance Reporting Manual (refer below for detail of those applicable)
 - ◆ Gas Compliance Reporting Manual June 2020
 - ◆ Gas Compliance Reporting Manual July 2022
 - ◆ Gas Compliance Reporting Manual January 2023
 - ◆ Customer Complaint Guidelines - December 2016
 - ◆ Compliance Enforcement Policy 2016
 - ◆ Financial Hardship Policy Guidelines - Gas Licences 2023
 - ◆ Any relevant regulatory guidance documentation published by the ERA or applicable regulatory authority, such as the Australian Energy Sector Cyber Security Framework (AESCSF)

6. the following enforceable undertakings:
 - ◆ 2023 Audit Plan as developed and approved by the ERA.
 - ◆ 2021 Performance Audit – GTL15

7. the following internally imposed criteria:
 - ◆ Policies
 - ◆ Manuals
 - ◆ Plans
 - ◆ Procedures
 - ◆ Work Instructions

A summary list of the internally imposed criteria that were established by the and provided to the auditor as part of the document review and throughout the audit process Licensee are referenced in appendix 2. Consideration of internally imposed audit criteria has been referenced in the audit findings against each compliance obligation, refer appendix 1.

2.3 Performance Audit Excluded Conditions

There were some Gas Compliance Reporting Manual – January 2023 obligations for GTL15 that have been excluded from the audit because they are not applicable to Amanda Energy. During the audit period Amanda Energy did not have residential customers. Excluded compliance obligations were detailed in the Audit Plan. Deviations from the Audit Plan, if any, are detailed in Section 2.4.

Table 4 - Obligations Excluded from the Audit Report

Gas Compliance Reporting Manual Section	Obligation Reference*	Explanation for Gas Trading Obligations Not Applicable to Licensee
9. Licence compliance requirements – Energy Coordination Act 1994		
Energy Coordination Act 1994		
Division 6A - Last resort supply arrangements		
Section 11ZAF. Functions of supplier of last resort	11-13	During the audit period the Licensee confirmed they were not required to perform the functions of the supplier of last resort for the Coastal Supply Area and were also not required to carry out the arrangements and provisions in the last resort supply plan.
Section 11ZAH. Amendment of plan by supplier	14	
Section 11ZAJ. Licence condition	15	
Section 11ZAJ. Provisions relating to last resort supply	16	
Trading Licence clause 5.1 - A licensee must pay the costs and expenses incurred in the taking of an interest or easement in respect of land held by a public authority.	17	The Licensee did not take an interest or easement in respect of land held by a public authority for the audit period 1 November 2020 to June 2022. <i>Note: Obligation was amended to apply to Distribution licenses only.</i>
10. Licence compliance requirements – Gas Standards Act 1972		
<i>Note: Obligations applicable to distribution licences only.</i>		
12. Licence compliance requirements – Energy Coordination (Customer Contracts) Regulations 2004		
Energy Coordination (Customer Contracts) Reg 44A Trading Licence clause 4.1.1	55A	The Licensee does not supply gas to residential customers.
A non-standard contract entered into by a residential customer must not state that the residential customer is required to pay a security deposit to the licensee		
13. Licence compliance requirements – Energy Coordination Act 1994		
Trading Licence clause 4.6.4 - A licensee must comply with any individual performance standards prescribed by the ERA.	98	There have been no individual performance standards prescribed by the ERA.
14. Licence compliance requirements – Gas Marketing Code of Conduct (Code of Conduct)		
Trading Licence clauses 2.1.1 and 6.3.1 - A retailer or gas marketing agent must ensure that the inclusion of concessions is made clear to residential customers and any prices that exclude concessions are disclosed.	122	The Licensee does not supply gas to residential customers.

Gas Compliance Reporting Manual Section	Obligation Reference*	Explanation for Gas Trading Obligations Not Applicable to Licensee
15. Licence compliance requirements – Compendium of Gas Customer Licence Obligations (Compendium)		
Part 4 – Billing – Division 1 Billing Cycles		The Licensee does not supply gas to residential customers.
<i>Clause 4.2 Shortened Billing Cycle</i>	139	
Part 5 - Payment		
<i>Clause 5.5 Absence or illness</i>	185	
<i>Clause 5.6 Late Payments</i>	186-189	
<i>Clause 5.8 Debt collection</i>	195	
<i>Clause 5.10 Simultaneous payments for gas and electricity</i>	197	

* Gas Compliance Reporting Manual – January 2023

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

2.4 Performance Audit Variation to Audit Plan

As required by section 5.1.4 of the Audit and Review Guidelines – 2019, the audit report must describe any deviations from the audit plan. Auditors must also identify any licence obligations that were assessed after the approval of the audit plan by the ERA, as 'not applicable'. Licence obligations or effectiveness criteria that have been assessed as 'not applicable' should not be included in the performance summary or observations section of the report.

There were no deviations from the approved audit plan.

2.5 Performance Audit Methodology

As required by the Audit Guidelines (refer section 5.1.2), this audit report must describe the methodology used to execute the audit plan. As such, the performance audit methodology, subject to the variations detailed in section (2.4), is detailed below:

1. **Document Review and Control Procedures Assessment:** We conducted a comprehensive review of control procedures and assessed the control environment. In cases where the Licensee's controls underwent changes or revisions during the audit period, we examined both the former and current controls. This includes a review of applicable versions of documents such as the Gas Supply Agreement – Application and Commercial Terms and the Schedule to Gas Supply Agreement: Standard Terms & Conditions (Refer Appendix 2).
2. **Site Visit:** The site audit took place at Amanda Energy's offices on 24 November 2023. No other entity performed functions on behalf of the Licensee that required review. We evaluated various systems implemented by the Licensee to support its gas trading business operations. There were also several follow up online meetings, telephone discussions and emails in relation the performance audit scope.
3. **Audit Procedures and Evidence:** Audit procedures and evidence collection were specified in the Audit Plan and aligned with the assigned Audit Priority for Licensee obligations. The Audit Priority, the non-compliance and the strength of the Licensee's control environment, (refer Table 5), guided the nature and extent of the applied audit procedures. Professional judgment was exercised to determine the sufficiency of audit evidence. In instances where control environment adequacy was identified as an issue, detailed audit procedures, including increased sampling and process re-evaluation, were performed to assess compliance levels.

Table 5 – Fieldwork, Control Categories and Descriptions

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

4. **Audit Methodology Standards and Guidelines:** The Performance Audit was conducted following principles of ISO 9001, ISO 31000 Risk Management Guidelines, APES 110 Code of Ethics, and the following Standards on Assurance Engagement by the Auditing and Assurance Standards Board:
- ASAE 3000 - Assurance Engagements Other than Audits or Reviews of Historical Financial Information
 - ASAE 3100 - Compliance Engagements
 - Auditing Standard ASA 315 - Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment
 - Auditing Standard ASA 500 - Audit Evidence
 - Auditing Standard ASA 530 - Audit Sampling
 - Auditing Standard ASA 705 – Modifications to the Opinion in the Independent Auditors Report
5. **Assessment of Previous Recommendations:** We assessed recommendations from prior audits, considering resolutions during the current audit or review period and unresolved issues at the audit's conclusion.
6. **Timely Compliance:** We evaluated Licensee obligations requiring timely completion of activities, such as responding to customer complaints or providing annual compliance and performance reports to the ERA.
7. **Inadequacies Disclosure:** Identified control inadequacies have been disclosed in the observations section of the report.

8. **Control Ratings:** Control environment and control procedures were rated only for the following:

- Audit priority of 1, 2, or 3 (as assigned)
- Non-compliant Licensee obligations (compliance rating of 2, 3, or 4).

9. **Opportunities for improvement:** Any recommendations for licence obligations, that received a rating other than those in the point 8 above were directly provided to the licensee.

Assistance from the Licensee: The Licensee provided necessary assistance, including access to facilities and business premises, materials, information sources, and relevant personnel as required by Section 4.1 of the Audit Guidelines (2019). The performance audit was conducted by Nicole Davies and required a total of 80 hours of her time.

Table 6 - List of Personnel Who Participated in the Performance Audit

No.	Name	Company	Position Description
1	Eva Mitchell	Amanda Energy	Senior Analyst
2	Alex Bell	Amanda Energy	Office & Finance Manager

2.6 Performance Audit Summary of Findings

Table 7 - Performance Audit Compliance Summary

REF NO*	GAS TRADING LICENCE OBLIGATIONS	AUDIT PRIORITY	CONTROLS RATING**					COMPLIANCE RATING				
			A	B	C	D	NP	1	2	3	4	NR
9. Energy Coordination Act 1994 – Licence Compliance Requirements												
1*	Energy Coordination Act section 11Q(1-2)	4	A						2			
2	Energy Coordination Act section 11WG(1)	4		B					2			
3	Energy Coordination Act section 11WG(2)	4					NP	1				
4	Energy Coordination Act section 11WK(1-2)	5					NP	1				
5	Energy Coordination Act section 11WK(3)	5					NP	1				
10	Energy Coordination Act section 11ZA(1)	4					NP	1				
19	Energy Coordination Act section 11ZOC(1)(b)	4					NP	1				
20	Energy Coordination Act section 11ZOV(1)	4					NP					NR
21	Energy Coordination Act section 11ZOV(2)	4					NP					NR
22	Energy Coordination Act section 11ZOZ(3)	4					NP					NR
24	Energy Coordination Act section 11ZQH(a)	4					NP	1				
24A	Energy Coordination Act section 11ZQH(b)	4					NP	1				
11. Energy Coordination (Gas Tariffs) Regulations 2000 - Licence Compliance Requirements												
29 ^A	Energy Coordination (Gas Tariffs) Regulations 2000 R 5(1)	3				D			2			
31 ^A	Energy Coordination (Gas Tariffs) Regulations 2000 R 6(4)	3				D			2			
12 Licence Compliance Requirements – Energy Coordination (Customer Contracts) Regulations 2004												
32	Energy Coordination (Customer Contracts) R 12(2)	5					NP	1				
33	Energy Coordination (Customer Contracts) R 12(4)(a)	5					NP	1				
34	Energy Coordination (Customer Contracts) R 12(4)(b)	5					NP	1				
35	Energy Coordination (Customer Contracts) R 12(5)(a)	5					NP	1				
36	Energy Coordination (Customer Contracts) R 12(5)(b)	5					NP	1				
37	Energy Coordination (Customer Contracts) R 12(5)(c)	5					NP	1				
38 ^	Energy Coordination (Customer Contracts) R 12(5)(d)	5		B					2			
39	Energy Coordination (Customer Contracts) R 12(5)(e)	5					NP	1				
40	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.1.2	5					NP	1				
41	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.1.3	5					NP	1				
42	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.2.1 and 5.1.2.2	5					NP	1				
43	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.3.1 and 5.1.3.2	5					NP	1				
44	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.4.1 and 5.1.4.2	5					NP	1				

REF NO*	GAS TRADING LICENCE OBLIGATIONS	AUDIT PRIORITY	CONTROLS RATING**					COMPLIANCE RATING					
			A	B	C	D	NP	1	2	3	4	NR	
45	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.5.1, 5.1.5.2 and 5.1.5.3	5					NP	1					
46	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.7.2	5					NP	1					
47	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.8.1(a)	5					NP	1					
48	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.8.1(b)	5					NP	1					
49	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.8.1(c)	5					NP	1					
50	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.8.1(d)	5					NP	1					
51	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.1.8.1(e) and (f)	5					NP	1					
52	Energy Coordination (Customer Contracts) R 12(6), AGA Code clause 5.2.2.2	5					NP	1					
53 ^	Energy Coordination (Customer Contracts) R 13 AGA Code Clause 4.4.6.2	5					NP	1					
54	Energy Coordination (Customer Contracts) R 13(3)	5					NP	1					
55	Energy Coordination (Customer Contracts) R 13(4)	5					NP	1					
55B	Energy Coordination (Customer Contracts) R 44B(1)-(3)	5		B					2				
55C	Energy Coordination (Customer Contracts) R 44B(4)	5		B					2				
56	Energy Coordination (Customer Contracts) R 14(2)	5					NP	1					
57 ^	Energy Coordination (Customer Contracts) R 14(4)	5					NP	1					
58	Energy Coordination (Customer Contracts) R 14, AGA Code clause 4.1.3.1 and 4.1.3.2	5					NP	1					
59 ^	Energy Coordination (Customer Contracts) R 15(1) AGA Code Clause 4.2.1	5		B					2				
60	Energy Coordination (Customer Contracts) R 15(1), AGA Code clause 4.2.3.1, 4.2.3.2 and 4.2.3.34	5					NP	1					
61	Energy Coordination (Customer Contracts) R 15(1), AGA Code clause 4.2.3.2	5					NP	1					
62	Energy Coordination (Customer Contracts) R 15(1) and (2)	5					NP	1					
63A	Energy Coordination (Customer Contracts) R 15(1), AGA Code clause 4.2.3.4	5					NP	1					
64	Energy Coordination (Customer Contracts) R 15(1), AGA Code clause 4.2.4.1	5					NP	1					
65	Energy Coordination (Customer Contracts) R 15(1), AGA Code clause 4.2.4.2	5					NP	1					
66	Energy Coordination (Customer Contracts) R 15(1), AGA Code clause 4.2.4.4	5					NP	1					
67	Energy Coordination (Customer Contracts) R 15(1), AGA Code clause 4.2.4.5	5					NP	1					
68	Energy Coordination (Customer Contracts) R 15(1), AGA Code clause 4.3.2.1	5					NP	1					
69	Energy Coordination (Customer Contracts) R 15(1), AGA Code clause 4.3.2.2	5					NP	1					
70	Energy Coordination (Customer Contracts) R 16(3)	5					NP	1					
71	Energy Coordination (Customer Contracts) R 19	5					NP	1					

REF NO*	GAS TRADING LICENCE OBLIGATIONS	AUDIT PRIORITY	CONTROLS RATING**					COMPLIANCE RATING					
			A	B	C	D	NP	1	2	3	4	NR	
72	Energy Coordination (Customer Contracts) R 20 (1)	5					NP	1					
72A	Energy Coordination (Customer Contracts) R 20(3)	5					NP	1					
72AA	Energy Coordination (Customer Contracts) R 21	5					NP	1					
72B	Energy Coordination (Customer Contracts) R 22	5					NP	1					
73	Energy Coordination (Customer Contracts) R 40(3)	5					NP	1					
74A	Energy Coordination (Customer Contracts) R 48	5					NP	1					
75A	Energy Coordination (Customer Contracts) R 49(2)	5					NP	1					
76	Energy Coordination (Customer Contracts) R 49(3)	5					NP	1					
77	Energy Coordination (Customer Contracts) R 49(4)	5					NP	1					
78	Energy Coordination (Customer Contracts) R 49(5)	5					NP	1					
79	Energy Coordination (Customer Contracts) R 50	5					NP	1					
80^	Energy Coordination (Customer Contracts) R 44	5		B					2				
83	Energy Coordination (Customer Contracts) R 46(1)	5					NP						NR
84	Energy Coordination (Customer Contracts) R 46(4)	5					NP	1					
84A	Energy Coordination (Customer Contracts) R 47(2) & (4)	5					NP	1					
91	Energy Coordination (Customer Contracts) R 42	5					NP	1					
13. Licence Compliance Requirements – Licence Conditions													
96	Trading Licence clause 5.1.2	4					NP	1					
97	Trading Licence clause 5.1.3	5					NP	1					
99^	Trading Licence clause 3.7.1	5					NP	1					
100	Trading Licence clause 4.3.1	4					NP	1					
101	Trading Licence clause 4.4.1(a)	4					NP						NR
102	Trading Licence clause 4.5.1	4					NP	1					
103	Trading Licence clause 3.8.1	4					NP	1					
106	Trading Licence clause 6.4.2	5					NP	1					
107	Trading Licence clause 6.4.3	5					NP	1					
108	Trading Licence clause 6.5.1	4					NP	1					
109	Trading Licence clause 6.8.1 and 6.8.2	4					NP	1					
110	Trading Licence Schedule 1 clause 2.5	4					NP						NR
111	Trading Licence Schedule 1 clause 2.7	4					NP						NR
112	Trading Licence Schedule 1 clauses 3.1 and 3.2	4					NP	1					
113	Trading Licence Schedule 1 clause 4.1	4					NP						NR
14. Licence Compliance Requirements – Gas Marketing Code of Conduct													
116	Code of Conduct clause 4	4					NP	1					

REF NO*	GAS TRADING LICENCE OBLIGATIONS	AUDIT PRIORITY	CONTROLS RATING**					COMPLIANCE RATING				
			A	B	C	D	NP	1	2	3	4	NR
117	Code of Conduct clause 5(1)	4					NP	1				
118	Code of Conduct clause 5(2) and 5(3)	4					NP	1				
119	Code of Conduct clause 6(1)(a)	4					NP	1				
119A	Code of Conduct clause 6(1)(b)	4					NP	1				
120A	Code of Conduct clause 6(2)	4					NP	1				
120B** Δ	Code of Conduct clause 6(3)	3	A					1				
121A	Code of Conduct clause 6(5)	4					NP	1				
123	Code of Conduct clause 7(2)	4					NP	1				
124	Code of Conduct clause 8(1)	4					NP	1				
125	Code of Conduct clause 8(2)	4					NP	1				
126	Code of Conduct clause 9	4					NP	1				
128	Code of Conduct clause 12	4					NP	1				
129	Code of Conduct clause 13	4					NP	1				
15. Licence Compliance Requirements – Compendium of Gas Customer Licence Obligation												
CONNECTION												
134	Compendium clause 3.1(1)	4					NP	1				
135	Compendium clause 3.1(2)	4					NP	1				
BILLING												
136	Compendium clause 4.1(a)	4					NP	1				
137** Δ	Compendium clause 4.1(b)	3	B					1				
138	Compendium clause 4.2(1)	4					NP					NR
140	Compendium clause 4.2(3)	4					NP					NR
141	Compendium clause 4.2(4)	4					NP					NR
142	Compendium clause 4.2(5)	4					NP					NR
143	Compendium clause 4.2(6)	4					NP					NR
144	Compendium clause 4.3(1)	4					NP					NR
145	Compendium clause 4.3(2)	4					NP					NR
146	Compendium clause 4.4	4					NP	1				
147	Compendium clause 4.5(1)	4		B					2			
153 ^Δ	Compendium clause 4.7(2)	5					NP	1				
154	Compendium clause 4.8(1)	4					NP	1				
155** Δ	Compendium clause 4.8(2)	3	A						2			
156	Compendium clause 4.8(3)	4					NP	1				
157** Δ	Compendium clause 4.9	3		B					2			
158 ^Δ	Compendium clause 4.10	5					NP					NR

REF NO*	GAS TRADING LICENCE OBLIGATIONS	AUDIT PRIORITY	CONTROLS RATING**					COMPLIANCE RATING				
			A	B	C	D	NP	1	2	3	4	NR
159	Compendium clause 4.11(1)	4					NP	1				
160	Compendium clause 4.11(2)	4					NP					NR
161	Compendium clause 4.12(1)	4					NP					NR
163	Compendium clause 4.13	4					NP					NR
164	Compendium clause 4.14(1)	5					NP	1				
165	Compendium clause 4.14(2)	4					NP					NR
165A	Compendium clause 4.14(3)	4					NP					NR
166	Compendium clause 4.15	4					NP	1				
167	Compendium clause 4.16(1)(a)	4					NP	1				
168	Compendium clause 4.16(1)(b)	4					NP					NR
169	Compendium clause 4.16(2)	4					NP	1				
170	Compendium clause 4.16(3)	4					NP					NR
171	Compendium clause 4.17(2)	4					NP	1				
172 ^Δ	Compendium clause 4.18(2) and 4.18(5)	5					NP	1				
173	Compendium clause 4.18(3)	4					NP	1				
174	Compendium clause 4.18(4)	5					NP	1				
175	Compendium clause 4.18(6)	5					NP	1				
175A	Compendium clause 4.18(7)	5					NP	1				
176** Δ	Compendium clause 4.19(1)	3		B					2			
177** Δ	Compendium clause 4.19(2) and 4.19(6)	3		B					2			
178	Compendium clause 4.19(3)	4					NP	1				
179	Compendium clause 4.19(4)	5					NP	1				
180	Compendium clause 4.19(5)	5					NP	1				
180A	Compendium clause 4.19(7)	4					NP	1				
PAYMENT												
181	Compendium clause 5.1	4					NP	1				
182	Compendium clause 5.2	4					NP	1				
183	Compendium clause 5.3	4					NP	1				
184	Compendium clause 5.4	4					NP	1				
190	Compendium clause 5.7(1)	4					NP	1				
191	Compendium clause 5.7(2)	4					NP					NR
193	Compendium clause 5.7(4)	4					NP	1				
196	Compendium clause 5.8(2)	4					NP	1				
196A	Compendium clause 5.8(3)	4					NP					NR
PAYMENT DIFFICULTIES & FINANCIAL HARDSHIP												

REF NO*	GAS TRADING LICENCE OBLIGATIONS	AUDIT PRIORITY	CONTROLS RATING**					COMPLIANCE RATING					
			A	B	C	D	NP	1	2	3	4	NR	
211	Compendium clause 6.8	4					NP						NR
221	Compendium clause 6.11	4					NP						NR
DISCONNECTION & INTERRUPTION													
222	Compendium clause 7.1	4					NP						NR
223	Compendium clause 7.2(1)	4					NP						NR
225	Compendium clause 7.4	4					NP						NR
227	Compendium clause 7.6	2	A										NR
RECONNECTION													
228	Compendium clause 8.1(1)	4					NP	1					
229	Compendium clause 8.1(2)	4					NP	1					
INFORMATION & COMMUNICATION													
231	Compendium clause 10.1(1)	4					NP	1					
232	Compendium clause 10.1(2)	4					NP	1					
233	Compendium clause 10.1(3)	4					NP	1					
234	Compendium clause 10.2(1)	4					NP	1					
235	Compendium clause 10.2(2)	4					NP	1					
236	Compendium clause 10.2(3)	4					NP	1					
237	Compendium clause 10.2(4)	4					NP	1					
239	Compendium clause 10.4	4					NP	1					
240	Compendium clause 10.5	4					NP	1					
245	Compendium clause 10.9	5					NP	1					
246	Compendium clause 10.10(1)	4					NP	1					
COMPLAINTS & DISPUTE RESOLUTION													
251	Compendium clause 12.1(1)	4					NP	1					
252** Δ	Compendium clause 12.1(2)	3		B					2				
254	Compendium clause 12.1(3)(a)	4					NP	1					
255	Compendium clause 12.1(3)(b)	4					NP	1					
255A	Compendium clause 12.1(4)	4					NP	1					
256** Δ	Compendium clause 12.2	3		B					2				
257	Compendium clause 12.3	4					NP	1					
258	Compendium clause 12.4	4					NP	1					
RECORD KEEPING AND REPORTING													
281	Compendium clause 13.1	4					NP	1					
282	Compendium clause 13.2	4					NP	1					
283	Compendium clause 13.3	4					NP	1					

- * indicates identified as non-compliant in previous audit
- ** indicates identified as non-compliant in annual compliance report
- Δ indicates change in audit priority from 2020 Audit Report
- ^ indicates change made to obligation during audit period

2.7 Summary Performance Audit Recommendations & Action Plans

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

Table 8 - A Resolved during the current audit period

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	ACTION TAKEN BY THE LICENSEE & DATE RESOLVED	AUDITORS' COMMENTS
01/2023	<p>1*</p> <p>A 2</p> <p>Energy Coordination Act section 11Q(1-2)</p> <p>The Licensee confirmed that for the duration of the audit period, in all but one instance, Amanda Energy paid applicable fees for annual licence and standing charges in accordance with the Economic Regulation Authority (Licensing Funding) Regulations 2014 clauses 6 & 7.</p> <p>The late payment for standing charges was noted in February 2022. The payment was one day late and was attributed to administrative issues and not compliance related controls.</p>	<p>Application of established administrative controls. There are adequate controls with no improvement needed.</p>	<p>No further action required.</p>
11/2023	<p>155** Δ</p> <p>A 2</p> <p>Compendium clause 4.8(2)</p> <p>The Licensee confirmed that during the audit period, Amanda Energy had one instance of non-compliance. They issued an "estimated bill" without the necessary information as per clause 4.8(2)(b) and (c). Specifically, the</p>	<p>The estimated bill statement was updated shortly after non-compliance on the 28/07/2021 and has been used on an ongoing basis.</p>	<p>No further action required.</p>

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT	ACTION TAKEN BY THE LICENSEE & DATE RESOLVED	AUDITORS' COMMENTS
	<p>Licence obligation reference number² /</p> <p>Controls and Compliance Rating</p> <p>Legislation / Section, Clause or Regulation /</p> <p>Details of Non-Compliance or Inadequacy of Controls</p>		
	<p>bill did not state that Amanda Energy would, upon request, provide the basis and reason for the estimation, nor did it inform the customer of their right to request a meter reading and estimation verification.</p> <p>It was noted that when bills were based on estimations, the licensee was required to clearly indicated this on customer bills, specifying the basis and reason for the estimation could be provided upon request, and informing customers of their right to request verification of the estimation and a meter reading.</p> <p>The estimated bill statement was reviewed, and ongoing compliance was verified in estimated bills.</p>		
<p>15/2023</p>	<p>252** Δ</p> <p>B 2</p> <p>Compendium clause 12.1(2)</p> <p>The Licensee confirmed that for the duration of the audit period, Amanda Energy complied with the obligation to establish complaints handling process which complied with AS/NZS 10002:2014 and addressed, at the least, the criteria specified in subclauses 12.1(2)(b)-(c), with the exception of 12.1(a) and (c) for the period 1/11/2020 to 16/3/2022. The complaints handling process was available at no cost to customers.</p> <p>It was noted that the Licensee reported a non-compliance with Obligation 252 in their 2022 Annual Compliance report as the established complaints handling process did not comply with clauses 12.1(2)(a) and (c) as it did not</p>	<p>Amanda Energy's complaints handling process has been updated to reflect the requirements of clause 12.1(2)(c). Additionally, staff training has been undertaken to ensure awareness to the requirement.</p> <p>The procedure was revised on 17/3/2022 and the licensee was compliant with the obligation for the period 17/3/2022 to 31/10/2023.</p>	<p>No further action required.</p>

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT	ACTION TAKEN BY THE LICENSEE & DATE RESOLVED	AUDITORS' COMMENTS
	<p>Licence obligation reference number² /</p> <p>Controls and Compliance Rating</p> <p>Legislation / Section, Clause or Regulation /</p> <p>Details of Non-Compliance or Inadequacy of Controls</p>		
	<p>provide guidance on distinguishing queries and complaints (refer obligation 256), nor did it specifically advise that Amanda Energy would deal with complaints about the retailer, gas marketing agents or marketing.</p>		
16/2023	<p>256** Δ</p> <p>B 2</p> <p>Compendium clause 12.2</p> <p>The Licensee confirmed that for the duration of the audit period, Amanda Energy was required to comply with any guideline developed by the Authority relating to distinguishing customer queries from complaints.</p> <p>The ERA have developed a Customer Complaint Guidelines – October 2016 which specified compliance with these guidelines was mandatory for gas retail licensees who supplied small use customers. Amanda Energy supplied gas to small use business customers,</p> <p>As such, in accordance with the guidelines, Amanda Energy was subject to these guidelines which assisted the licensee to deal with differentiating complaints from queries.</p> <p>Considering the mandatory requirement, Amanda Energy was deemed non-compliant for this requirement as reported in the 2022 annual compliance report.</p>	<p>The Licensee revised the complaint handling procedure to ensure compliance with the guideline and undertook staff training.</p>	<p>No further action required.</p>

Table 9 - B Unresolved During the Current Audit Period

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
02/2023	<p>2</p> <p>B 2</p> <p>Energy Coordination Act section 11WG(1)</p> <p>During the audit period, Amanda Energy supplied gas to business customers under two types of contracts:</p> <p>Standard Form Contract (SFC) and Terms and Conditions, approved by the ERA and published on 6th October 2017. This SFC was accessible on the ERA's website.</p> <p>Non-Standard Contract (NSC version 1.6) specifically for business customers, effective during the audit period.</p> <p>However, it was found that the non-standard contract was not fully compliant with the Energy Coordination Act following its amendment. This non-compliance was particularly noted in relation to the updated Marketing Code of Conduct 2022 and the Energy Coordination (Customer Contracts) Amendment Regulations 2022, with specific reference to obligations 55B and 55C. This indicates a need for the licensee to review and amend its non-standard contract to ensure full compliance with the current regulatory framework.</p> <p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance.</p>	<p>The non-standard contract requires review to ensure it complies with the Act. Where applicable the GSA should be amended to ensure mandatory requirements are considered during contract execution. It was understood a legal firm has been engaged and a review was being undertaken, however, this was not completed during the current audit period. Assessment of compliance against the Compendium of Gas Customer Licence Obligations which takes effect 1/7/2024 is also recommended. Additionally, a control process to ensure compliance with legislative changes should be formally established. For example, development of an audit framework, inclusion in the Induction Manual Compliance, etc.</p>	<p>Further action required.</p> <p>Refer PAIP</p>

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
03/2023	<p>29^A D 2 Energy Coordination (Gas Tariffs) Regulations 2000 Reg 5(1) The Licensee confirmed that for the duration of the audit period, Amanda Energy did not have at least one capped tariff for any supply of gas in their area of operation.</p> <p>It was noted that there were 2 customers supplied on SFC within coastal area that were affected by the licensee not having a capped tariff for supply of gas in their area of operation.</p> <p>There were no control procedures established to identify compliance with the requirement.</p>	<p>Establish controls and update website to ensure compliance with the requirement to have at least one capped tariff in the designated area.</p>	<p>Further action required. Refer PAIP</p>
04/2023	<p>31^A D 2 Energy Coordination (Gas Tariffs) Regulations 2000 Reg 6(4) The Licensee confirmed that for the duration of the audit period, Amanda Energy's SFC included an obligation to offer to supply gas at a capped tariff. The SFC specified "The Price will not exceed the maximum Price permitted by the Gas Tariffs Regulations, where applicable."</p> <p>Amanda Energy does not offer to supply gas to a new customer under a standard form contract at a capped tariff.</p> <p>Management advised that Amanda Energy had 2 existing customers on Standard Form Contracts during the audit period.</p>	<p>Refer to recommendation 03/2023.</p>	<p>Further action required. Refer PAIP</p>

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ² / Controls and Compliance Rating <i>Legislation</i> / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
	<p>There were no control procedures established to identify compliance with the requirement.</p>		
05/2023	<p>38 ^ B 2 <i>Energy Coordination (Customer Contracts) Reg 12(5)(d)</i> The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required 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.</p> <p>The NSC T&Cs have not been revised in accordance with the amendments to refer to security deposit instead of refundable advance.</p> <p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance</p>	<p>Refer to recommendation 02/2023.</p>	<p>Further action required. Refer PAIP</p>
06/2023	<p>55B B 2 <i>Energy Coordination (Customer Contracts) Reg 44B(1)-(3)</i> The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC did not explicitly state whether or not the customer was required to pay a security deposit and did not include the maximum amount that the licensee may require as a security deposit.</p> <p>It was noted that the NSC included a reference that security</p>	<p>Refer to recommendation 02/2023.</p>	<p>Further action required. Refer PAIP</p>

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
	<p>deposit/refundable advance "may" apply.</p> <p>The NSC referenced the method to calculate the security deposit, the circumstances the licensee may apply the security deposit towards amounts owed by the customer and the circumstances the security deposit must be repaid to the customer.</p> <p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance</p>		
07/2023	<p>55C B 2 Energy Coordination (Customer Contracts) Reg 44B(4) For the duration of the audit period applicable (i.e. 1 January 2023 to 31 October 2023), the rules and requirements that applied to Amanda Energy's standard form contracts were also extended to apply to non-standard contracts for regulations 38D(2),(3),(4) and (5), 38F, 38I and 38J. As such, wherever the mentioned regulations (38D(2), (3), (4) and (5), 38F, 38I, and 38J) referred to a standard form contract, they were understood as referring to both standard form contracts and non-standard contracts.</p> <p>As the NSC was not reviewed following the amendment regulations coming into effect these requirements were not fully evident in the NSC, for example, 38E. Amount of security deposit - The NSC did not state that the licensee was required to ensure that the amount of the security deposit was not greater than 37.5% of the</p>	Refer to recommendation 02/2023.	Further action required. Refer PAIP

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
	<p>customer's estimated bills over a 12 month period, based on — (a) billing data relating to the customer; or (b) the average consumption of gas by a comparable customer over a comparable 12 month period.</p> <p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance.</p>		
08/2023	<p>59 ^ B 2 Energy Coordination (Customer Contracts) Reg 15(1) AGA Code Clause 4.2.1 The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included the procedures to be followed by the licensee in relation to the preparation, issue but not specifically the procedures to review of customer's bills.</p> <p>The process to manage complaints was detailed but not specifically processes to review, however it was noted Clause 27(c)(viii) made reference to the possibility of a review.</p> <p>The controls with regard to monitoring compliance and assessing effectiveness of controls require review to ensure ongoing compliance with both external and internal requirements.</p>	Refer to recommendation 02/2023.	Further action required. Refer PAIP
09/2023	<p>80 ^ B 2 Energy Coordination (Customer Contracts) Reg 44</p>	Refer to recommendation 02/2023.	Further action required. Refer PAIP

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
	<p>The Licensee confirmed that for the duration of the audit period applicable (i.e. 1 January 2023 to 31 October 2023), Amanda Energy's NSC did not specifically reference the revised timeframe for information related to contract expiry. For example, when a non-standard contract is due to expire a licensee must issue a notice in writing to a customer with information about: the expiry date; alternative supply options, and the terms and conditions for continued supply post contract expiry:</p> <ul style="list-style-type: none"> • not more than 40 business days, and • not less than 20 business days 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) <p>For the audit period prior to the Energy Coordination (Customer Contracts) Amendment Regulations 2022 coming into operation on 1 January 2023.(i.e. 1 November 2020 to 31 December 2022), the NSC did include provisions timeframes Information relating to expiry of fixed term contract as required by Reg 44.</p>		
10/2023	<p>147 B 2 Compendium clause 4.5(1) The Licensee confirmed that during the audit period, Amanda Energy was compliant with subclause 4.5(1) regarding customer billing information, with the exception of clauses (t) and (u). The licensee included on each bill the date range or date of the meter reading, current meter reading or estimate,</p>	<p>The template for billing of gas customers requires review to ensure compliance with 4.5(1)(t) and (u)</p>	<p>It was noted there were internal control processes established to identify the error and due to resourcing constraints external legal advice was being sought to ensure compliance.</p>

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
	<p>customer's consumption or estimate, number of days covered by the bill, and account period start and end dates. Also provided were the applicable tariffs, any additional fees or service details, meter identification number, amount due, due date, payment methods, assistance for payment difficulties, and billing and payment enquiry numbers.</p> <p>However, as Amanda Energy does not supply residential customers, the provisions specific to residential customers, such as notifications about concessions (clauses (h), (i), (z)), were not applicable. The licensee was also in compliance with providing meter installation registration numbers and, where data was available, a comparative graph or bar chart of consumption. All other required particulars were consistently included in customer bills, in line with regulatory requirements, except for the gas ombudsman contact details and the distributor's 24-hour emergency number, which were the exceptions noted.</p> <p>It was noted that the billing template incorrectly listed Western Power's distributor's 24-hour emergency number instead of ATCO's. Furthermore, the ombudsman contact was erroneously referred to as the "Electricity Ombudsman" when it should have been labelled as the "Energy & Water Ombudsman," although the contact number provided was accurate. These issues in the billing template persisted until the end of the audit period.</p> <p>The non-compliance related to 4.5(1)(u) as the number was</p>		<p>Further action required. Refer PAIP</p>

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
12/2023	<p>incorrect, whereas with (t) the number was correct the description was not.</p> <p>157** Δ</p> <p>B 2</p> <p>Compendium clause 4.9</p> <p>The Licensee confirmed that during the audit period, that there were two instances where Amanda Energy did not include the adjustment on the next bill following adjusted meter date being provided to the licensee.</p> <p>The Licensee reported the non-compliance in the 2022 Annual Compliance Report. It was understood that internal invoice procedures were adjusted December 2021 to April 2022 causing the disconnect between some of the automated software and manual invoicing procedures. As such, the automatic software released the next invoices in the billing cycle, without applying the adjustments.</p>	<p>In order to streamline billing compliance, it is recommended the licensee undertake the planned modification to billing software.</p>	<p>Further action required. Refer PAIP</p>
13/2023	<p>176** Δ</p> <p>B 2</p> <p>Compendium clause 4.19(1)</p> <p>The Licensee confirmed that during the audit period, Amanda Energy did not comply with 4.19(1)(b). Specifically, Amanda Energy failed to meet the requirements on three occasions by not notifying customers of an adjustment amount on the next bill in the billing cycle. Instead, the adjusted amounts were recovered on subsequent bills. This deviation from the stipulated process breached the requirement of notifying customers of any adjustments, along with an explanation, by the next billing cycle as mandated in the clause.</p>	<p>Refer to recommendation 12/2023.</p>	<p>Refer 2023 PAIP</p>

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
14/2023	<p>177** Δ</p> <p>B 2</p> <p>Compendium clause 4.19(2) and 4.19(6)</p> <p>The Licensee confirmed that during the audit period, Amanda Energy did not comply with 4.19(2). Specifically in one instance, as the licensee failed to inform a customer within the required 10 business days of becoming aware of an amount owing to the customer. This oversight contravened the specified requirement to notify customers promptly and seek their instructions regarding the adjustment, be it a credit to the account, a repayment, or inclusion in a new bill smoothing arrangement.</p> <p>It was understood that until the automated software was updated, gas invoices were released manually to improve oversight of this process. The documented control procedures reflected the requirement and staff were aware of the licensee obligations.</p>	Refer to recommendation 12/2023.	Refer 2023 PAIP

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

3. STATUS OF RECOMMENDATIONS FROM THE 2020 PERFORMANCE AUDIT

There was one non-compliance noted in the previous audit period, which was resolved to the satisfaction of the auditor prior to end of the current audit period. The current status of the previous audit recommendation is shown in Table 10.

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

A 2020 Non-Compliance Resolved During Current Audit Period			
REF (No./ Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ¹ / Controls and Compliance Rating Legislation / Clause / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	DATE RESOLVED/ DETAILS OF FURTHER ACTION REQUIRED
1/2020	1* B 2 Energy Coordination Act section 11Q(1-2) A licensee must pay the applicable fees in accordance with the Economic Regulation Authority (Licensing Funding) Regulations 2014 clauses 6 & 7.	As the late payment of fees on one occasion was a minor administrative issue and the licensee has established and implemented process controls. There are no further recommendations and it was observed there are adequate controls with no improvement needed.	There are adequate controls with no improvement needed.

B 2020 Non-Compliance Unresolved During Current Audit Period			
REF (No./ Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ¹ / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	FURTHER ACTION REQUIRED DETAILS OF FURTHER ACTION REQUIRED

There were no non-compliances from the 2020 Audit unresolved during the current audit period.

¹ Refers to Gas Trading Licence obligation in the Gas Compliance Reporting Manual - January 2023

APPENDIX 1- AMANDA ENERGY PERFORMANCE AUDIT

NOVEMBER 2023

Table 11 - Performance Audit Findings

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
9 ENERGY COORDINATION ACT 1994 – LICENCE COMPLIANCE REQUIREMENTS		
1* TYPE [2]	<p>Energy Coordination Act section 11Q(1-2) - A licensee must pay the applicable fees in accordance with the Economic Regulation Authority (Licensing Funding) Regulations 2014 clauses 6 & 7.</p> <p>Note: the Energy Coordination (Licensing Fees) Regulations 1999 was repealed on 1 January 2015</p>	<p>FINDING: The Licensee confirmed that for the duration of the audit period, in all but one instance, Amanda Energy paid applicable fees for annual licence and standing charges in accordance with the Economic Regulation Authority (Licensing Funding) Regulations 2014 clauses 6 & 7.</p> <p>The late payment for standing charges was noted in February 2022. The payment was one day late and was attributed to administrative issues and not compliance related controls.</p> <p>Amanda Energy demonstrated awareness in relation to annual licence and standing charges requirements for liability and amount by:</p> <ul style="list-style-type: none"> • paying the charges in a timely manner; • making provisions for annual licence and standing charges payments in budgeting processes; • including the requirement in the compliance processes; and • if applicable, being aware of the requirement to pay interest on the unpaid amount at a prescribed rate, calculated daily. <p>As such, there are adequate controls with no improvement needed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Reporting Calendar • AMANDA_ENERGY_SOLUTIONS_-_Payable_Invoice_Detail <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> GTL15 Commencement Date: 4 October 2017 as such Licence fee payable by 3 November annually. The Economic Regulation Authority (Licensing Funding) Regulations 2014 clauses 6 specified the annual licence charge for gas trading licence was \$3105. Amanda Energy's Payable Invoice Detail for the period 1 November 2020 to 30 November 2023 indicated that there were 3 payments made for annual charges and 11 payments made for standing charges.
	PRIORITY - 4	CONTROLS RATING - A	COMPLIANCE RATING - 2
<p>RECOMMENDATION - 01/2023 - As the late payment of fees on one occasion was a minor administrative issue and the licensee has established and implemented process controls. There are no further recommendations, and it was observed there are adequate controls with no improvement needed.</p>			
2 TYPE [2]	Energy Coordination Act section 11WG(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 nonstandard contract that complies with the Act.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, while Amanda Energy only supplied gas to its business customers under an approved non-standard contract, there were two types of contracts established.</p> <ol style="list-style-type: none"> The version of the SFC & Terms and Conditions applicable to the audit period were approved by the ERA and published 6th October 2017. This SFC was available on the ERA's website. The latest version of the non-standard contract (i.e. NSC version 1.6 for business customers) to supply gas to business customers was effective during the audit period. <p>However, the non-standard contract was not fully compliant with the Energy Coordination Act, subject to the updated Marketing Code of Conduct 2022 and the amendment regulations for the Energy Coordination (Customer Contracts) Amendment Regulations 2022. For example, refer to obligation 55B and 55C.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
		<p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Trading Licence GTL15, version 3 • ERA website • GSA NSFC v1.6 SUC B - Fillable • GSA NSFC v1.6 - T_Cs - SUC • GSA Welcome Pack v1.1 - NSF - Fillable • Standard Form Contract - Amanda Energy Pty Ltd (GTL015) • Updated SUC Standard Form Contract • Gas Marketing Code of Conduct 2022 • Gas Marketing Code of Conduct 2017 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • There were two versions of the Gas Marketing Code of Conduct applicable during the audit period: 2017 and 2022. • It was noted that subsequent to release of 2022 Gas Marketing Code of Conduct, both the SFC and NSC were not updated. • The SFC was being updated during the audit period and was ongoing with ERA and legal advisors. • Update of the NSC was being undertaken with the assistance of legal advisors. • The updated SFC was published outside the scope of the audit period on the 23rd November 2023.
	PRIORITY - 4	CONTROLS RATING - B	COMPLIANCE RATING - 2
	<p>RECOMMENDATION - 02/2023 - The non-standard contract requires review to ensure it complies with the Act. Where applicable the GSA should be amended to ensure mandatory requirements are considered during contract execution. It was understood a legal firm has been engaged and a review was being undertaken, however, this was not completed during the current audit period. Assessment of compliance against the Compendium of Gas Customer Licence Obligations which takes effect 1/7/2024 is also recommended. Additionally, a control process to ensure compliance with legislative changes should be formally established. For example, development of an audit framework, inclusion in the Induction Manual Compliance, etc.</p>		
3 TYPE [2]	Energy Coordination Act section 11WG(2) - A licensee must comply with a direction given to the licensee under section 11WI.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy complied with any direction provided under Section 11WI.</p> <p>During the audit period, it was observed that the SFC was subject to an ongoing review as mandated by the ERA. The review process had not reached completion by the conclusion of the audit period. Consequently, the final version of the SFC was not available for evaluation and validation within the timeframe of this audit. However, it was noted the updated version was published on the ERA website on 28 November 2023.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS					
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS			
		<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Trading Licence GTL15, version 3 • ERA website • Standard Form Contract - Amanda Energy Pty Ltd (GTL015) • Updated SUC Standard Form Contract <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Section 11WI only applied in the event that the ERA requests an SFC to be amended where the clause(s) of the SFC do not meet the regulation requirements. • There were two versions of GTL15 applicable during the audit period; Version 2 1/1/2020 - Insertion of amended compendium of gas customer licence obligations and Version 3 25/11/2021 - Amended by substitution – Gas Licence Review 2020. 			
	<table border="1"> <tr> <td>PRIORITY - 4</td> <td>CONTROLS RATING - NP</td> <td>COMPLIANCE RATING - 1</td> </tr> </table>	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1	
PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1			
	RECOMMENDATION - NIL				
4 TYPE [NR]	Energy Coordination Act section 11WK(1-2) - Gas is deemed to be supplied under the standard form contract if a customer commences to take a supply of	FINDING: The Licensee confirmed that for the duration of the audit period applicable, all but 2 of Amanda Energy's business customers were engaged in a non-standard contract.			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	gas at premises without entering into a contract with the holder of a trading licence.		<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Trading Licence GTL15, version 3 • ERA website • GSA NSFC v1.6 SUC B - Fillable • GSA NSFC v1.6 - T_Cs - SUC • GSA Welcome Pack v1.1 - NSF - Fillable • Standard Form Contract - Amanda Energy Pty Ltd (GTL015) • Updated SUC Standard Form Contract • Gas Marketing Code of Conduct 2022 • Gas Marketing Code of Conduct 2017 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A review of customer files confirmed the use of NSC, with exception of 2 customers. • Obligation amended in the Gas Compliance Reporting Manual – July 2022 • Obligation applicable from 1 November 2020 - July 2022.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
5	Energy Coordination Act section 11WK (3) - A standard form contract continues in force until it is terminated or supply becomes subject to a non-standard contract with the supplier.		FINDING: Refer to finding for obligation 4.

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
TYPE [NR]			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Trading Licence GTL15, version 3 • ERA website • GSA NSFC v1.6 SUC B - Fillable • GSA NSFC v1.6 - T_Cs - SUC • GSA Welcome Pack v1.1 - NSF - Fillable • Standard Form Contract - Amanda Energy Pty Ltd (GTL015) • Updated SUC Standard Form Contract • Gas Marketing Code of Conduct 2022 • Gas Marketing Code of Conduct 2017 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation amended in the Gas Compliance Reporting Manual – July 2022 • Obligation applicable from 1 November 2020 - July 2022.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
10 TYPE [2]	Energy Coordination Act section 11ZA (1) - A licensee must provide the ERA with a performance audit by an independent expert acceptable to the ERA within 24 months of commencement and every 24 months thereafter (or longer if the ERA allows).		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy complied with the obligation to provide the ERA with a performance audit by an independent expert as detailed in section 11ZA (1).</p> <p>The ERA notice of the 2020 GTL15 Performance Audit and the 2020 Performance Audit for Amanda Energy was published on the ERA's website.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • ERA website • Performance Audit 2020 - GTL15 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Communication provided by the ERA to Amanda Energy to commence the 2023 Performance Audit was considered as part of the contractual process for the current audit.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
19 TYPE [2]	Energy Coordination Act section 11ZOC(1)(b) - 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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy was a registered members of AEMO for the duration of the audit period, thereby confirming compliance with the Energy Coordination Act.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • AEMO Website <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			OBSERVATIONS: <ul style="list-style-type: none"> The Australian Energy Market Operator (AEMO) was appointed as the administrator of the approved retail market scheme for Gas in WA in 2015. Registration was confirmed on the AEMO website.
	PRIORITY - 4	CONTROLS RATING - NP	
	COMPLIANCE RATING - 1		
RECOMMENDATION - NIL			
20 TYPE [2]	Energy Coordination Act section 11ZOV (1) - A licensee must not engage in prohibited conduct relating to the operation of a retail market scheme.		FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy did not engage in conduct preventing or hindering operation of retail market scheme. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> AEMO Website PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst OBSERVATIONS: <ul style="list-style-type: none"> In the context of compliance with the Energy Coordination Act, it was noted that 'prohibited conduct' was explicitly defined within the Act. This prohibition was comprehensive and included direct actions, attempts, and conspiracies to hinder the scheme's operation.
	PRIORITY - 4	CONTROLS RATING - NP	
	COMPLIANCE RATING - NR		
RECOMMENDATION - NIL			
21 TYPE [2]	Energy Coordination Act section 11ZOV(2) - A licensee must not assist another party to engage in prohibited conduct relating to the operation of a retail market scheme.		FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy did not assist another party to engage in prohibited conduct relating to the operation of a retail market scheme.

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • AEMO Website <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Refer observation Obligation 20.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			
22 TYPE [2]	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 to do so within a specified time.		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy was not required to comply with a direction given to it by the ERA to amend the scheme, and to do so within a specified time.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • AEMO Website <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
24 TYPE [2]	Energy Coordination Act section 11ZQH(a) - The licensee must not supply gas to customers unless the licensee is a member of an approved gas industry ombudsman scheme.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy was a member of the approved Gas Industry Ombudsman Scheme in Western Australia.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Ombudsman website • Compliance - Outlook Calendar • Energy and Water Ombudsman - Account Activity <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Energy and Water Ombudsman WA website confirmed membership for the duration of the audit period. 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
24A TYPE [2]	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 direction of the gas industry ombudsman.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy was not bound by and was not required to be compliant with any decision or direction of the Energy and Water Ombudsman WA.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Ombudsman website • Compliance - Outlook Calendar • Energy and Water Ombudsman - Account Activity 	

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Energy and Water Ombudsman WA confirmed there were no gas complaints lodged or enquiries made.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
11. ENERGY COORDINATION (GAS TARIFFS) REGULATIONS 2000 - LICENCE COMPLIANCE REQUIREMENTS			
29 ^A TYPE [2]	Energy Coordination (Gas Tariffs) Regulations 2000 Reg 5(1) - A licensee supplying gas in an area referred to in Regulation 3(a), (b), or (c) is required to have at least one capped tariff for any supply of gas in that area.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy did not have at least one capped tariff for any supply of gas in their area of operation.</p> <p>It was noted that there were 2 customers supplied on SFC within coastal area that were affected by the licensee not having a capped tariff for supply of gas in their area of operation.</p> <p>There were no control procedures established to identify compliance with the requirement.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Amanda Energy website Gas Trading Licence GTL15, version 3 ERA-GAS-015 Map <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The customers were initially supplied on a NSC and failed to renew their contracts and as such converted to as SFC. • Type 2 Reportable obligation was not included in the Annual Compliance Reports during the audit period. • Amanda Energy's supply area is the coastal gas supply area as shown in plan ERA-GAS-015 i.e. Mid-West/South-West Supply area.
	PRIORITY - 3	CONTROLS RATING - D	COMPLIANCE RATING - 2
RECOMMENDATION - 03/2023 - Establish controls and update website to ensure compliance with the requirement to have at least one capped tariff in the designated area.			
31 ^A TYPE [2]	Energy Coordination (Gas Tariffs) Regulations 2000 Reg 6(4) - When offering to supply gas to a new customer under a standard form contract, a licensee is to offer to supply gas at a capped tariff.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's SFC included an obligation to offer to supply gas at a capped tariff. The SFC specified "The Price will not exceed the maximum Price permitted by the Gas Tariffs Regulations, where applicable."</p> <p>Amanda Energy does not offer to supply gas to a new customer under a standard form contract at a capped tariff.</p> <p>Management advised that Amanda Energy had 2 existing customers on Standard Form Contracts during the audit period.</p> <p>There were no control procedures established to identify compliance with the requirement.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Amanda Energy website

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS			
		<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The customers were initially supplied on a NSC and failed to renew their contracts and as such converted to as SFC. • Type 2 Reportable obligation was not included in the Annual Compliance Reports during the audit period. 			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">PRIORITY - 3</td> <td style="width: 25%;">CONTROLS RATING - D</td> <td style="width: 50%;">COMPLIANCE RATING - 2</td> </tr> </table>	PRIORITY - 3	CONTROLS RATING - D	COMPLIANCE RATING - 2	
PRIORITY - 3	CONTROLS RATING - D	COMPLIANCE RATING - 2			
<p>RECOMMENDATION - 04/2023 - Refer to recommendation 03/2023.</p>					

12 LICENCE COMPLIANCE REQUIREMENTS – ENERGY COORDINATION (CUSTOMER CONTRACTS) REGULATIONS 2004

<p>32 TYPE [NR]</p>	<p>Energy Coordination (Customer Contracts) Reg 12(2) - Except in prescribed circumstances, a non-standard contract must prohibit the licensee from disconnecting supply or causing disconnection to occur if:</p> <ul style="list-style-type: none"> • 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 • the customer has entered into arrangements acceptable to the licensee in relation to payment for gas supplied. 	<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC mandated stringent conditions under which gas supply disconnection was permissible. It explicitly prohibited Amanda Energy from disconnecting or causing disconnection of the gas supply under the following circumstances:</p> <ul style="list-style-type: none"> • The customer has given Amanda Energy a written statement from a medical practitioner to the effect that supply is necessary to protect the health of a person who lives at the Supply Address; and • The customer has entered arrangements acceptable to Amanda Energy in relation to payment for gas supplied. <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p>
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GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Disconnection Reconnection Checklists • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was reflected in Clause 19 (a) & (b) of the NSC T&Cs.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
33 TYPE [NR]	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 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>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required the licensee, before disconnecting supply for non-payment of a bill:</p> <ul style="list-style-type: none"> • to give a written reminder notice to a customer not less than 14 business days after the day on which a bill was issued advising the customer that payment was 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>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Disconnection Reconnection Checklists • GSA NSFC v1.6 - T_Cs - SUC • 2021-Gas-Trading-Licence-Performance-Reporting-Datasheets • 2022-Gas-Trading-Licence-Performance-Reporting-Datasheets (4) • 2023-Gas-Trading-Licence-Performance-Reporting-Datasheets - Rev2 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was reflected in Clause 18.1 (f)(i) of the NSC T&Cs and the Disconnection Reconnection Checklist. • Performance Reporting Datasheets confirmed no business customer disconnections during the audit period.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
34 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(4)(b) - A non-standard contract must require the licensee, before disconnecting supply for non-payment of a bill, to give a disconnection warning to a customer not less than 22 business days after the billing day advising the customer that disconnection will occur unless payment is made on or before the day specified in the disconnection warning (being a day not less than 10 business days after the day on which the disconnection warning is given).		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required 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 was 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).</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Disconnection Reconnection Checklists • GSA NSFC v1.6 - T_Cs - SUC • 2021-Gas-Trading-Licence-Performance-Reporting-Datasheets • 2022-Gas-Trading-Licence-Performance-Reporting-Datasheets (4) • 2023-Gas-Trading-Licence-Performance-Reporting-Datasheets - Rev2 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Alex Bell - Office & Finance Manager • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was reflected in Clause 18.1 (f)(ii) of the NSC T&Cs and the Disconnection Reconnection Checklist.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
35 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(5)(a) - 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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required the licensee:</p> <ul style="list-style-type: none"> • 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.

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Disconnection Reconnection Checklists • GSA NSFC v1.6 - T_Cs - SUC • 2021-Gas-Trading-Licence-Performance-Reporting-Datasheets • 2022-Gas-Trading-Licence-Performance-Reporting-Datasheets (4) • 2023-Gas-Trading-Licence-Performance-Reporting-Datasheets - Rev2 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was reflected in Clause 18.1 of the NSC T&Cs.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
36 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(5)(b) - 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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required the licensee to reconnect supply to a customer within 10 business days after disconnection for denial of access to a meter, if:</p> <ul style="list-style-type: none"> • the customer provided access to the meter; and • the customer has paid any applicable reconnection fee. <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Disconnection Reconnection Checklists • GSA NSFC v1.6 - T_Cs - SUC • 2021-Gas-Trading-Licence-Performance-Reporting-Datasheets • 2022-Gas-Trading-Licence-Performance-Reporting-Datasheets (4) • 2023-Gas-Trading-Licence-Performance-Reporting-Datasheets - Rev2 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was reflected in Clause 18.2 of the NSC T&Cs. 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS			
37 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(5)(c) - A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for unlawful consumption of gas, if the customer pays for the gas consumed and the customer has paid any applicable reconnection fee.	<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required the licensee, to reconnect supply to a customer within 10 business days after disconnection for unlawful consumption of gas, if the customer paid for the gas consumed and the customer has paid any applicable reconnection fee.</p> <p>Additionally, Amanda Energy confirmed there have been no disconnections or reconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was reflected in Clause 18.7 of the NSC T&Cs. 			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">PRIORITY - 5</td> <td style="width: 20%;">CONTROLS RATING - NP</td> <td style="width: 60%;">COMPLIANCE RATING - 1</td> </tr> </table>	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1	
PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1			
	RECOMMENDATION - NIL				

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
38 ^ TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(5)(d) - 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 security deposit, if the customer pays the security deposit and the customer has paid any applicable reconnection fee.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required 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.</p> <p>The NSC T&Cs have not been revised in accordance with the amendments to refer to security deposit instead of refundable advance.</p> <p>Additionally, Amanda Energy confirmed there have been no disconnections or reconnections during the audit period.</p> <p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 18.8 of the NSC T&Cs. 	
	PRIORITY - 5	CONTROLS RATING - B	COMPLIANCE RATING - 2	
	RECOMMENDATION - 05/2023 - Refer to recommendation 02/2023.			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
39 TYPE [NR]	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 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>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required the licensee, to reconnect supply to a customer within 20 business days after disconnection in an emergency situation or for health, safety or maintenance reasons, if the situation or problem giving rise to the need for disconnection has been rectified, and if the customer has paid any applicable reconnection fee.</p> <p>Additionally, Amanda Energy confirmed there have been no disconnections or reconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 18.3 of the NSC T&Cs.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
40 TYPE [NR]	<p>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.2 - A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a customer who is unable to pay until: alternative payment options have been offered to the customer; the customer is given information on government funded concessions; it has used its best endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date, and the customer has refused to accept the alternative payment option or failed to make payments under it.</p>	<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions to require the licensee, to not disconnect supply to a customer who is unable to pay until:</p> <ul style="list-style-type: none"> • alternative payment options had been offered to the customer. • the customer was given information on government funded concessions. • it had used its best endeavours to contact the customer. • it had provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date, and • the customer had refused to accept the alternative payment option or failed to make payments under it. <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023 • Obligation was referenced in the following clauses of the NSC T&Cs: <ul style="list-style-type: none"> • Clause 18.1(b) and 19(b) - alternative payment options have been offered to the customer. • Clause 19(d) - the customer is given information on government funded concessions. • Clause 18.1(g) - it has used its best endeavours to contact the customer; and • Clause 18.1(f)(iii) - it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date, and • Clause 18.1 - the customer has refused to accept the alternative payment option or failed to make payments under it.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
41 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.3 - A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a business customer until: it has used its best endeavours to contact the customer; it has offered the customer an extension of time to pay the bill; and it has provided the customer a written notice of its intention to disconnect at least 5 business days' notice prior to the disconnection date, and the customer has refused to accept the alternative payment option or failed to make payments under it.		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions to require the licensee, to not disconnect supply to a business customer until:</p> <ul style="list-style-type: none"> • it had used its best endeavours to contact the customer. • it had offered the customer an extension of time to pay the bill; and • it had 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 had refused to accept the alternative payment option or failed to make payments under it. <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 18.1(f)(i)-(iii) of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
42 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.2.1 and 5.1.2.2 - A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a customer who denies access to a meter until: the customer has refused access on at least 3 concurrent billing cycles, the customer is given the option to offer alternative access arrangements; the customer is provided written advice on each occasion access was denied; it has used its best endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date.		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions to require the licensee, to not disconnect supply to a customer who denies access to a meter until:</p> <ul style="list-style-type: none"> • the customer had refused access on at least 3 concurrent billing cycles, • the customer was given the option to offer alternative access arrangements. • the customer was provided written advice on each occasion access was denied. • it had used its best endeavours to contact the customer; and • it had provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date. <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 18.2 of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
43 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.3.1 and 5.1.3.2 - A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect or interrupt supply to a customer in the event of an emergency, and if so, the licensee or distributor will provide a 24 hour information service, estimate the time when gas supply will be restored and use best endeavours to restore supply when the emergency is over.		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions to require the licensee, could disconnect or interrupt supply to a customer in the event of an emergency, and if so, the licensee would provide a 24 hour information service, estimate the time when gas supply will be restored and use best endeavours to restore supply when the emergency was over.</p> <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 18.3 of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
44 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.4.1 and 5.1.4.2 - A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect supply for health and safety reasons but will not do so unless the licensee or distributor has provided the customer written notice of the reason; allow the customer 5 business days to remove the reason where the customer is able to; and after the 5 business days issued a notice to the customer of its intention to disconnect supply at least 5 business days' notice prior to the disconnection date.		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions to ensure the licensee, could disconnect supply for health and safety reasons but will not do so unless the licensee has:</p> <ul style="list-style-type: none"> • provided the customer written notice of the reason. • allow the customer 5 business days to remove the reason where the customer is able to; and • after the 5 business days issued a notice to the customer of its intention to disconnect supply at least 5 business days' notice prior to the disconnection date. <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p>

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 18.4 of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
45 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.5.1, 5.1.5.2 and 5.1.5.3 - A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect supply for planned maintenance but will not do so unless the licensee or distributor has provided the customer 4 days' notice; and will use best endeavours to minimise disruption and restore supply.		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions to ensure the licensee, could disconnect supply for planned maintenance but will not do so unless the licensee has provided the customer 4 days' notice; and will use best endeavours to minimise disruption and restore supply.</p> <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p>

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 18.6 of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
46 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.7.2 - A non-standard contract must include provisions that ensure that the licensee will not disconnect supply for failure by a customer to pay a refundable advance without giving a written notice to the customer of its intention to disconnect at least 5 business days prior to the disconnection date.		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions to ensure the licensee, would 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.</p> <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p>

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 18.8 of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
47 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(a) - A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where the bill owing is less than the average bill over the past 12 months and the customer has agreed to pay.		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions where the bill owing is less than the average bill over the past 12 months and the customer has agreed to pay.</p> <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 18.1(d) of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
49 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(c) - A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where an application for a government concession has not been decided.		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions to ensure the licensee, would not disconnect supply where an application for a government concession had not been decided.</p> <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 19(d) of the NSC T&Cs. • It was noted that this condition cannot arise as there were no customers that were eligible for government concessions (i.e. residential). • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
50 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(d) - A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where a customer has failed to pay a debt that is not a direct service charge		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions to ensure the licensee, would not disconnect supply where a customer has failed to pay a debt that was not a direct service charge</p> <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	<p>PRIORITY - 5 CONTROLS RATING - NP COMPLIANCE RATING - 1</p>		<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 19(e) of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
RECOMMENDATION - NIL			
51 TYPE [NR]	<p>Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(e) and (f) - A non-standard contract must include provisions that ensure that the licensee will not disconnect supply after 3pm on a weekday; and not on a Friday, weekend or public holiday or on the day before a public holiday unless it is a planned interruption.</p>		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions to ensure the licensee, would not disconnect supply after 3pm on a weekday; and not on a Friday, weekend or public holiday or on the day before a public holiday unless it was a planned interruption.</p> <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 19(f) of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	<p>PRIORITY - 5 CONTROLS RATING - NP COMPLIANCE RATING - 1</p>		

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
RECOMMENDATION - NIL			
52 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.2.2.2 - 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		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions to ensure that if a licensee was under an obligation to reconnect supply and the customer made 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</p> <p>Additionally, Amanda Energy confirmed there have been no disconnections during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 21 of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
53 ^ TYPE [NR]	Energy Coordination (Customer Contracts) Reg 13		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable (i.e. 1 January 2023 to 31 October 2023), Amanda Energy's NSC did not include a benefit change and as such was not required to include provisions that require the licensee to inform the customer not more than 40 business days and not less than 20 business days before the date of the benefit change of the benefit change.</p> <p>For the duration of the audit applicable (i.e. 1 November 2020 to 31 December 2022), the NSC did include provisions that ensure that if a licensee uses a refundable advance to offset an amount owed, it must provide to the customer an account of its use and pay any balance within 10 business days to the customer.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 14 of the NSC T&Cs. • It was understood external legal advice was being sought in review of the NSC. 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - 06/2023 - Refer to recommendation 02/2023.			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
54 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 13(3) - A non-standard contract must require the licensee to place refundable advances in separate trust accounts and separately identify the amounts in its accounting records.		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included a requirement for the licensee to place refundable advances in a separate account and separately identify the amounts in its accounting records.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation relating to refundable advance was referenced in Clause 14 of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
55 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 13(4) - A non-standard contract must require the licensee to return interest earned on refundable advances accounts to customers		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included a requirement for the licensee to return interest earned on refundable advances accounts to customers.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC 	

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation relating to refundable advance was referenced in Clause 14 of the NSC T&Cs. • The NSC stated the interest accrued was capitalised and was available to the customer to be applied to any outstanding debt if required. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
55B TYPE [NR (assumed NR as blank in manual)]	<p>Energy Coordination (Customer Contracts) Reg 44B (1)-(3) - A non-standard contract must state whether or not the customer is required to pay a security deposit to the licensee. If the customer is required to pay a security deposit, the non-standard contract must state:</p> <ul style="list-style-type: none"> <input type="checkbox"/> the method used to calculate the amount of any security deposit; <input type="checkbox"/> the maximum amount that the licensee may require the customer to pay as a security deposit; <input type="checkbox"/> the circumstances in which the license may apply the security deposit towards amounts owed by the customer; and <input type="checkbox"/> the circumstances in which the licensee must repay the security deposit to the customer. 		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable (i.e.1 January 2023 to 31 October 2023), Amanda Energy's NSC did not explicitly state whether or not the customer was required to pay a security deposit and did not include the maximum amount that the licensee may require as a security deposit.</p> <p>It was noted that the NSC included a reference that security deposit/refundable advance "may" apply.</p> <p>The NSC referenced the method to calculate the security deposit, the circumstance the licensee may apply the security deposit towards amounts owed by the customer and the circumstances the security deposit must be repaid to the customer.</p> <p>It was understood that the Licensee did not require security deposits during the audit period.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation relating to refundable advance was referenced in Clause 14 of the NSC T&Cs. • The licensee had engaged a legal firm to assist review of the NSC • The GSA did not specify where or not a security deposit was required (i.e. no check box or mandatory field) • Obligation was applicable from 1/1/2023 to 31/10/2023 when the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023.
	PRIORITY - 5	CONTROLS RATING - B	COMPLIANCE RATING - 2
RECOMMENDATION - 06/2023 - Refer to recommendation 02/2023.			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
55C TYPE [NR]	Energy Coordination (Customer Contracts) Reg 44B(4) - For the purposes of this regulation, regulations 38D(2),(3),(4) and (5), 38F, 38I and 38J apply as if any reference in those provisions to a standard form contract include a reference to a non-standard contract.	<p>FINDING: For the duration of the audit period applicable (i.e.1 January 2023 to 31 October 2023), the rules and requirements that applied to Amanda Energy's standard form contracts were also extended to apply to non-standard contracts for regulations 38D(2),(3),(4) and (5), 38F, 38I and 38J. As such, wherever the mentioned regulations (38D(2), (3), (4) and (5), 38F, 38I, and 38J) referred to a standard form contract, they were understood as referring to both standard form contracts and non-standard contracts.</p> <p>As the NSC was not reviewed following the amendment regulations coming into effect these requirements were not fully evident in the NSC, for example, 38E. Amount of security deposit - The NSC did not state that the licensee was required to ensure that the amount of the security deposit was not greater than 37.5% of the customer's estimated bills over a 12 month period, based on —</p> <p>(a) billing data relating to the customer; or</p> <p>(b) the average consumption of gas by a comparable customer over a comparable 12 month period.</p> <p>The controls with regard to monitoring changes to legislation require review to ensure ongoing compliance.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY - 5	CONTROLS RATING - B	COMPLIANCE RATING - 2	<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • This implies that non-standard contracts are subject to the same rules and guidelines as standard form contracts in these specific contexts. • It was understood that the Licensee did not require security deposits during the audit period.
RECOMMENDATION - 07/2023 - Refer to recommendation 02/2023.				
56 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 14(2) - Subject to Regulation 14(3), a non-standard contract must require the customer to pay a charge for gas supplied; inform the customer that the supply charge is either for residential or non-residential supply; inform the customer that the supply charge includes a specified fixed component and specified usage component require the customer to pay the non-residential charge unless the customer qualifies to pay the residential charge; and describe the circumstances in which a customer qualifies for the residential charge.			<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included a requirement:</p> <ul style="list-style-type: none"> • for the customer to pay a charge for gas supplied; • which informed the customer that the supply charge was either for residential or non-residential supply; • which informed the customer that the supply charge included a specified fixed component and specified usage component • required the customer to pay the non-residential charge unless the customer qualified to pay the residential charge; and <p>Amanda Energy was not permitted to supply gas to residential customer and as such the NSC did not describe the circumstances in which a customer qualified for the residential charge.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 3 of the NSC T&Cs and the Particulars of Contract on the GSA.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
57 ^ TYPE [NR]	Energy Coordination (Customer Contracts) Reg 14(4) - A non-standard contract must describe the way in which the licensee publishes its supply charges and gives notice of variations to its supply charges.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC described the way in which the licensee published its supply charges and provided notice of variations to its supply charges.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable • GSA Welcome Pack v1.1 - NSF - Fillable • 172.1 - Billing Checklists - ERL and GTL • SUC Customer Invoicing Info <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 3.2 of the NSC T&Cs.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
RECOMMENDATION - NIL			
58 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 14, AGA Code clause 4.1.3.1 and 4.1.3.2 - A non-standard contract must include provisions that ensure that a licensee give notice of a variation in tariffs charged and provide these notices to customers affected by the change no later than the next bill.	<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable, Amanda Energy's NSC included provisions that ensure that the licensee gave notice of a variation in tariffs charged and provided these notices to customers affected by the change no later than the next bill.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable • GSA Welcome Pack v1.1 - NSF - Fillable • 172.1 - Billing Checklists - ERL and GTL • SUC Customer Invoicing Info <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted that the NSC incorrectly referred to Clause 34.2 instead of 33.2 “publish” means to publish a thing in the ways set out in clause 34.2. • and the all the information relating to publishing was not accurately represented, for example reference made to publishing in the West Australian newspaper or Kalgoorlie Miner newspaper. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023 	
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	RECOMMENDATION - NIL	
59 ^ TYPE [NR]	<p>Energy Coordination (Customer Contracts) Reg 15(1) AGA Code Clause 4.2.1 - A non-standard contract must include the procedures to be followed by the licensee in relation to the preparation, issue and review of customer's bills.</p>	<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included the procedures to be followed by the licensee in relation to the preparation, issue but not specifically the procedures to review of customer's bills.</p> <p>The process to manage complaints was detailed but not specifically processes to review, however it was noted Clause 27(c)(viii) made reference to the possibility of a review.</p> <p>The controls with regard to monitoring compliance and assessing effectiveness of controls require review to ensure ongoing compliance with both external and internal requirements.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable • GSA Welcome Pack v1.1 - NSF - Fillable • 172.1 - Billing Checklists - ERL and GTL • SUC Customer Invoicing Info <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 5 for preparation procedures and Clause 6.1 for issue procedures of the NSC T&Cs.

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY - 5	CONTROLS RATING - B	COMPLIANCE RATING - 2	<ul style="list-style-type: none"> Obligation was applicable from 1/1/2023 to 31/10/2023 when the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023.
RECOMMENDATION - 08/2023 - Refer to recommendation 02/2023.				
60 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.1, 4.2.3.2 and 4.2.3.34 - 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>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included provisions that ensured that the licensee prepared a bill in accordance with the terms specified in the AGA Code, including the inclusion of any refundable advance.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> GSA NSFC v1.6 - T_Cs - SUC GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Obligation was referenced in Clause 6.2 of the NSC T&Cs. Although the AGA code was referenced in the NSC it did not explicitly state preparation of bills in accordance with the code. There were no refundable advances taken by the licensee. Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1	
RECOMMENDATION - NIL				

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
61 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.2 - A non-standard contract must include provisions that ensure that a licensee apply payments received from a customer as directed by the customers (if the bill includes charges for other goods and services).		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included provisions that ensured that the licensee applied payments received from a customer as directed by the customers (if the bill includes charges for other goods and services).</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 6.2 of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
62 TYPE [NR]	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: (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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC specified that if a customer did not direct how a payment was to be allocated, the licensee must apply the payment: (i) to charges for the supply of gas before applying any portion of it to such goods or services; or (ii) if such goods or services include electricity, to the charges for gas and the charges for electricity in equal proportion before applying any portion of it to any other such goods or services.</p>	

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 6.2 of the NSC T&Cs. • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
63A TYPE [NR]	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.4 - A non-standard contract must include provisions that ensure that where a customer requests it and the data is available, a licensee shall provide to the customer free of charge the customer's historical billing data for the previous two years.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included provisions that ensured that where a customer requested it and the data was available, a licensee should provide to the customer free of charge the customer's historical billing data for the previous two years.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 8(d) of the NSC T&Cs • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
64 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.1 - 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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included provisions that ensured that the licensee based a customer's bill on a meter reading and meters must be read at least once per year.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 4.1 of the NSC T&Cs • It was noted the frequency was greater than every 12 months during the audit period and in practice.

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1	<ul style="list-style-type: none"> Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
RECOMMENDATION - NIL				
65 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.2 - A non-standard contract must include provisions that ensure that if the licensee accepts a customer reading of the meter, it must not adjust the bill in favour of the licensee if the licensee subsequently discovers the reading was incorrect in favour of the customer.			<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included provisions that ensured that if the licensee accepted a customer reading of the meter, it must not adjust the customer's bill for the billing cycle based upon the customer's reading if the licensee subsequently read the meter and found an error in the customer's favour</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> GSA NSFC v1.6 - T_Cs - SUC GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Obligation was referenced in Clause 4.1 of the NSC T&Cs Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1	
RECOMMENDATION - NIL				

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
66 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.4 - 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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included provisions that ensured that if the licensee provided a customer with an estimated bill and was subsequently able to read the meter, the licensee must adjust the estimated bill in accordance with the meter reading.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 5 of the NSC T&Cs • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
67 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.5 - 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>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included provisions that ensured that the licensee read a customer's meter upon request and could impose a fee for doing so.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable 	

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 4.2 of the NSC T&Cs • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
68 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.1 - A non-standard contract must include provisions that ensure that a licensee offer payment in person and payment by mail.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included provisions that ensured that the licensee offered payment in person and payment by mail.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 6.3 of the NSC T&Cs • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
RECOMMENDATION - NIL				
69 TYPE [NR]	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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included provisions that ensured that the licensee offered customers who were absent for a long period, payment in advance facilities and the option of redirecting the bill.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 6.3 of the NSC T&Cs • Obligation was applicable from 1/11/2020 until the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023 	
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1	
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
70 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 16(3) - A non-standard contract must not authorise a licensee to terminate a contract if a customer commits a breach of the contract (other than a substantial breach) unless: the licensee has a right to disconnect supply under the contract, a written law or a relevant code; and the licensee has disconnected supply at all supply addresses of the customer covered by the contract.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC did not authorise the licensee to terminate a contract if a customer committed a breach of the contract (other than a substantial breach) unless:</p> <ul style="list-style-type: none"> the licensee had a right to disconnect supply under the contract, a written law or a relevant code; and the licensee had disconnected supply at all supply addresses of the customer covered by the contract. <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> GSA NSFC v1.6 - T_Cs - SUC GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Obligation was referenced in Clause 22.2A of the NSC T&Cs The NSC Clause 22 provided an example of a substantial breach, "for example, if you bypass your meter or allow gas delivered to your supply address to be used at another supply address" It was noted that "substantial breach" nor "breach" was defined within the Energy Coordination (Customer Contracts) Regulations 2004. 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
71 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 19 - A non-standard contract must require a licensee to make the following information available to the customer if the customer requests it: a. copies of regulations or any relevant code; b. information about fees and charges payable under the contract; c. with information on energy efficiency; d. billing data; and e. contact details for obtaining information about Government assistance programs or financial counselling services.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required the licensee to make the following information available to the customer if the customer requests it:</p> <p>a. copies of regulations or any relevant code; b. information about fees and charges payable under the contract; c. with information on energy efficiency; d. billing data; and e. contact details for obtaining information about Government assistance programs or financial counselling services.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 8 of the NSC T&Cs 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
72 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 20 (1) - A non-standard contract must include the procedure to be followed by the licensee and the customer if the customer has difficulty paying a bill.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC included the procedure to be followed by the licensee and the customer if the customer had difficulty paying a bill.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 6.5 of the NSC T&Cs 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
72A TYPE [NR]	Energy Coordination (Customer Contracts) Reg 20(3) - A non-standard contract must set out the procedures to be followed in relation to debt collection.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC set out the procedures to be followed in relation to debt recovery.</p> <p>It was noted the NSC specified the licensee could not commence legal proceedings for the recovery of an amount owed to it by a customer if the customer had entered into a payment arrangement in respect of that amount with the retailer and was complying with the terms of that arrangement.</p>	

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 6.4 of the NSC T&Cs • Debt collection processes were specified in Clauses 6.4, 18.1, and 27 of the NSC.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
72AA TYPE [NR]	Energy Coordination (Customer Contracts) Reg 21 - A non-standard contract must describe the procedures to be followed by the licensee in responding to a complaint made by the customer.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC described the procedures to be followed by the licensee in responding to a complaint made by the customer.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Obligation was referenced in Clauses 6.2, 8 and 11 of the NSC T&Cs. Obligation was applicable from 1/1/2023 to 31/10/2023 when the Energy Coordination (Customer Contracts) Amendment Regulations 2022 come into operation on 1 January 2023.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
72B TYPE [NR]	Energy Coordination (Customer Contracts) Reg 22 - A non-standard contract must specify that the licensee has a privacy policy that sets out the steps taken to ensure that customer information is dealt with in a confidential manner and the way in which a copy of the privacy policy can be obtained by the customer without charge.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC specified that the licensee has a privacy policy that set out the steps taken to ensure that customer information was dealt with in a confidential manner and the way in which a copy of the privacy policy could be obtained by the customer without charge.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> GSA NSFC v1.6 - T_Cs - SUC GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Obligation was referenced in Clause 27 of the NSC T&Cs.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
73 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 40(3) - A non-standard contract must prohibit the supply of gas to the customer under a door to door contract during the cooling-off period unless the customer requests supply.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC prohibited the supply of gas to the customer under an unsolicited consumer agreement or contract entered into as a result of door-to-door marketing during the cooling-off period unless the customer requested supply.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 22.1 of the NSC T&Cs. • It was understood no customer NSCs were unsolicited consumer agreements or entered into by door-to-door marketing. 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
74A TYPE [NR]	Energy Coordination (Customer Contracts) Reg 48 - 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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC specified that the licensee could not commence legal proceedings for the recovery of a customer debt if the customer had entered into a payment arrangement and was complying with the terms of that arrangement.</p> <p>DOCUMENTS/SYSTEMS:</p>	

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was understood no customer legal proceedings for the recovery of debt occurred where a customer was complying with terms of an agreed payment arrangement.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
75A TYPE [NR]	Energy Coordination (Customer Contracts) Reg 49(2) - A licensee may only provide a credit reporting agency with default information if it relates to a bill issued by the licensee.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy was compliant with its NSC which specified that the licensee could only provide a credit reporting agency with default information if it related to a bill issued by the licensee.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1	OBSERVATIONS: • Obligation was referenced in Clause 27(c)(viii) of the NSC T&Cs.
RECOMMENDATION - NIL				
76 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 49(3) - A licensee must notify a credit reporting agency immediately if a customer has cleared their debt.			FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy was compliant with its control procedures and notified a credit reporting agency immediately if a customer had cleared their debt. DOCUMENTS/SYSTEMS: • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable • 121.0 Debt Collection PERSONNEL INTERVIEWED: • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager OBSERVATIONS: • Obligation was referenced in control procedure 121.0 Debt Collection.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1	
RECOMMENDATION - NIL				

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
77 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 49(4) - If a customer remedies a default and demonstrates extenuating circumstances, a licensee must request the credit reporting agency to remove the default record.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy was compliant with its control procedures which required the licensee that in the event a customer remedied a default and demonstrated extenuating circumstances, Amanda Energy must request the credit reporting agency to remove the default record.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable • 121.0 Debt Collection <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in control procedure 121.0 Debt Collection. 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
78 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 49(5) - A licensee must not refer a default to a credit reporting agency that is the subject of a complaint or matter of review.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy was compliant with its control procedures which required the licensee did not refer a default to a credit reporting agency that was the subject of a complaint or matter of review.</p> <p>DOCUMENTS/SYSTEMS:</p>	

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in control procedure 121.0 Debt Collection.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
79 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 50 - 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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy was compliant with its control procedures which required them to include information about its complaint handling process and contact details of the energy ombudsman on any disconnection warning given to a customer.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable • Disconnection Reconnection Checklists • SUC Customer Invoicing Info <p>PERSONNEL INTERVIEWED:</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> Eva Mitchell – Senior Analyst Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Obligation was referenced in control procedure Disconnection Reconnection Checklist. Sample bills reviewed,
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
80^ TYPE [NR]	Energy Coordination (Customer Contracts) Reg 44 - Subject to sub regulation (4), 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 40 business days and not less than 20 business days 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)		<p>FINDING: The Licensee confirmed that for the duration of the audit period applicable (i.e. 1 January 2023 to 31 October 2023), Amanda Energy's NSC did not specifically reference the revised timeframe for information related to contract expiry. For example, when a non-standard contract is due to expire a licensee must issue a notice in writing to a customer with information about the expiry date; alternative supply options, and the terms and conditions for continued supply post contract expiry:</p> <ul style="list-style-type: none"> not more than 40 business days, and not less than 20 business days 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) <p>For the audit period prior to the Energy Coordination (Customer Contracts) Amendment Regulations 2022 coming into operation on 1 January 2023. (i.e. 1 November 2020 to 31 December 2022), the NSC did include provisions timeframes Information relating to expiry of fixed term contract as required by Reg 44.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>There were internal control processes established to identify the error and due to resourcing constraints external legal advice was being sought to ensure compliance.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation relating to expiry was referenced in Clause 26 of the NSC T&Cs. • It was understood external legal advice was being sought in review of the NSC.
	PRIORITY - 5	CONTROLS RATING - B	COMPLIANCE RATING - 2
RECOMMENDATION - 09/2023 - Refer to recommendation 02/2023.			
83 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 46(1) - Upon request, a licensee must provide a customer with a copy of the Energy Coordination (Customer Contract) Regulations 2004 or a relevant code.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's did not receive a customer request for a copy of the Energy Coordination (Customer Contract) Regulations 2004.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 8 of the NSC T&Cs.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			
84 TYPE [NR]	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 is available for inspection at its offices at no charge.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's ensured that a copy of the Energy Coordination (Customer Contract) Regulations 2004 or other relevant codes were available for inspection at no charge (i.e. via website, electronic communication or at its offices.)</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 8 of the NSC T&Cs.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
84A TYPE [NR]	Energy Coordination (Customer Contracts) Reg 47(2) and (4) - 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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required the licensee 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.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Obligation was referenced in Clause 8 of the NSC T&Cs. 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
91 TYPE [NR]	Energy Coordination (Customer Contracts) Reg 42 - A non-standard contract must require the licensee to notify the customer of any amendment to a non-standard contract.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's NSC required the licensee to notify the customer of any amendment to a non-standard contract.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA NSFC v1.6 SUC B - Fillable <p>PERSONNEL INTERVIEWED:</p>	

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Obligation was referenced in Clause 17.1 of the NSC T&Cs.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
13. LICENCE COMPLIANCE REQUIREMENTS – LICENCE CONDITIONS			
96 TYPE [2]	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.		<p>FINDING: The audit plan, as mandated, was submitted to the Economic Regulation Authority (ERA) for approval. The audit plan was approved on 10 November 2023. This plan outlined the commitment of Amanda Energy and GES, the appointed independent auditor, to adhere to the ERA's prescribed audit guidelines and the reporting manual. The execution of this audit was in accordance with the ERA's 2019 Audit Guidelines for Electricity and Gas Licensing. As such, Amanda Energy has complied with this obligation.</p> <p>The previous audit was also noted to be compliant with the ERAs standard guidelines, with the audit plan approved 29 October 2020.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Approval of audit plan – 2023 performance audit Audit Plan 2023 Performance Audit - GTL15 2019 Audit and Review Guidelines – Electricity and Gas Licences

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The terms of engagement and proposal to undertake the performance audit of GTL15 also complied with 2019 Audit and Review Guidelines – Electricity and Gas Licences.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
97 TYPE [NR]	Trading Licence clause 5.1.3 - A licensee's independent auditor must be approved by the ERA prior to the audit.		<p>FINDING: The licensee provided confirmation of approval of GES, as the independent auditor approved by the ERA. The approval was received on 11 October 2023 and was in accordance with the 2019 Audit and Review Guidelines – Electricity and Gas Licences.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Approval of auditor – 2023 performance audit 2019 Audit and Review Guidelines – Electricity and Gas Licences Audit Plan 2023 Performance Audit - GTL15 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The terms of engagement and proposal to undertake the performance audit of GTL15 included the required information for approval as per 2019 Audit and Review Guidelines – Electricity and Gas Licences.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
99 ^Δ TYPE [NR]	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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's complied with the requirement for all notices to be in writing. Communication was primarily via email or via digital acknowledgement of transfer of information.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Trading Licence GTL15, version 3 • ERA Communication • Approval of auditor – 2023 performance audit <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Sample communication was provided for review. • Acknowledgement processes were demonstrated for data and communication from the network operator • The Gas Trading Licence GTL15 specified a notice will be regarded as having been sent and received: <ul style="list-style-type: none"> (a) when delivered in person to the addressee; or (b) three business days after the date of posting if the notice is posted in Western Australia; or (c) five business days after the date of posting if the notice is posted outside Western Australia; or (d) if sent by electronic means when, according to the sender's electronic record, the notice has been successfully sent to the addressee.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
100 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy maintained its financial records in compliance with Public Practice Standards as it is a non-reporting entity. It is a trading entity reporting to and on behalf of its directors and shareholders. Australian Accounting Standards Board Standards (AASBs) is required for reporting entities. As such, the Public Practice Standards is equivalent to the AASB's in that Amanda Energy is complying with the applicable standard.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Letter of Authority <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY - 4	CONTROLS RATING - NP	
RECOMMENDATION - NIL			
101 TYPE [2]	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 2 business days of the change occurring.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was not under external administration and there were not significant changes affecting the Licensee's ability to meet its obligations.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Amanda Energy website • ERA website <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			OBSERVATIONS: • NIL
	PRIORITY - 4	CONTROLS RATING - NP	
	COMPLIANCE RATING - NR		
	RECOMMENDATION - NIL		
102 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy provided the ERA with the required information in connection with its functions under the Energy Coordination Act 1994 in the time, manner and form specified by the ERA.</p> <p>A review of the control procedures and records indicated that processes were maintained to track compliance with the regulatory and GTL15 obligations. Compliance with the requirements was noted.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2021 • Annual Compliance Report 2022 • Annual Compliance Report 2023 • Compliance - Outlook Calendar • Compliance Policy • Induction Manual (Compliance) (EM) v1.2 • Annual Reporting Calendar • 2021-Gas-Trading-Licence-Performance-Reporting-Datasheets • 2022-Gas-Trading-Licence-Performance-Reporting-Datasheets (4) • 2023-Gas-Trading-Licence-Performance-Reporting-Datasheets - Rev2

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • 2023.09.29 Amanda Energy Gas Trading Standing Data • 2022.09.30 Amanda Energy Gas Trading Licence Standing Data • 2021.09.29 Amanda Energy Gas Trading Licence Standing Data <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Copies of the Annual Compliance Reports, Performance Audit Reports and Standing Data were noted to have been provided in accordance with the required timeframes.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
103 TYPE [2]	Trading Licence clause 3.8.1 - A licensee must publish any information it is directed by the ERA to publish, within the timeframes specified.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with the requirements o to publish the Gas Trading Licence Performance Reporting Datasheets for the reporting years 2021-2023.</p> <p>Communication confirming the compliance with 7 day requirement for publishing was noted.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • 2021-Gas-Trading-Licence-Performance-Reporting-Datasheets • 2022-Gas-Trading-Licence-Performance-Reporting-Datasheets (4) • 2023-Gas-Trading-Licence-Performance-Reporting-Datasheets - Rev2 • Amanda Energy website • ERA Communication <p>PERSONNEL INTERVIEWED:</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> It was noted that the publishing of the 2023 Gas Trading Performance Reporting Datasheets was outside the current audit period. The Gas Trading Performance Reporting Datasheets were published on the Amanda Energy website under the BUSINESS ENERGY NEWS section. The 2020 Gas Trading Performance Reporting Datasheets was also noted to be published as required.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
106 TYPE [NR]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy has been reviewing the standard form contract as directed by the ERA to ensure it meets the requirements of the amendment regulations.</p> <p>At the completion of the audit period the SFC review was not yet finalised.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> ERA website Amanda Energy website Standard Form Contract - Amanda Energy Pty Ltd (GTL015) ERA Communication <p>PERSONNEL INTERVIEWED:</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> It was noted that the SFC was published as approved by the ERA on the 28 November 2023, which is outside the scope of the audit period. The SFC applicable to the audit period was published by the ERA to their website 6 October 2017. There have only been two versions of the SFC published since the commencement of GTL15.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
107 TYPE [NR]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy has been reviewing the standard form contract as directed by the ERA to ensure it meets the requirements of the amendment regulations.</p> <p>At the completion of the audit period the SFC review was not yet finalised. Communication between the ERA, Amanda Energy and a third party legal services confirmed compliance with the scope, process and methodology of the SFC.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> ERA website Amanda Energy website Standard Form Contract - Amanda Energy Pty Ltd (GTL015) ERA Communication <p>PERSONNEL INTERVIEWED:</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Communication in relation to amendment of the SFC between Amanda Energy and the ERA was sighted
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
108 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy has commenced amendments to the SFC. The SFC was approved internally and by legal advisors prior to submission to the ERA.</p> <p>Compliance with this requirement was confirmed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> ERA website Amanda Energy website Standard Form Contract - Amanda Energy Pty Ltd (GTL015) ERA Communication <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> It was noted that the SFC was published as approved by the ERA on the 28 November 2023, which is outside the scope of the audit period.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
109 TYPE [2]	Trading Licence clause 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.		<p>FINDING: The Licensee confirmed that during the audit period for all applicable customers, Amanda Energy, met the obligations to maintain supply. The licensee has either continued supplying gas or had previously supplied gas to customers at a premise within the last 12 months, adhering to Clause 6.8.1.</p> <p>It was noted that the cessation of the Licensee's obligation under Clause 6.8.1, in instances where another supplier began supplying gas, was consistently observed and aligned with Clause 6.8.2 stipulations. The Licensee's actions during these transitions were in full compliance with the regulatory mandates of Clause 6.8</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Sample customer invoices • 122.0 Maintaining or Commencing Gas Supply <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted control procedures documented the requirement. 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
110 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not refuse to commence supply to a customer. As such, Amanda Energy did not provide the ERA within 3 business days of a request by the ERA with reasons for refusing to commence supply to a customer.</p> <p>DOCUMENTS/SYSTEMS:</p>	

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • Sample customer invoices • 122.0 Maintaining or Commencing Gas Supply <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted control procedures documented the requirement.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			
111 TYPE [2]	Trading Licence Schedule 1 clause 2.7 - A licensee must comply with a direction from the ERA to supply a customer, subject to specified conditions.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not receive direction from the ERA to supply to a customer, subject to special conditions.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Sample customer invoices • 122.0 Maintaining or Commencing Gas Supply <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted control procedures documented the requirement.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS		
112 TYPE [2]	Trading Licence Schedule 1 clauses 3.1 and 3.2 - Subject to clause 3.2, a licensee must provide reasonable information relating to its activities under the licence as requested by the holder of a distribution licence to enable for the safe and efficient operation of the relevant distribution system.	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy had established a contractual relationship with the distributor (ATCO).</p> <p>The arrangement was observed to incorporate regular information sharing, which is vital for the safe and efficient operation of the distribution system.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Sample customer invoices • 122.0 Maintaining or Commencing Gas Supply <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted control procedures documented the requirement. 		
	<table border="1"> <tr> <td>PRIORITY - 4</td> <td>CONTROLS RATING - NP</td> <td>COMPLIANCE RATING - 1</td> </tr> </table> <p>RECOMMENDATION - NIL</p>	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1		
113 TYPE [2]	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.	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not make changes to any price, price structure, fee or interest rate under the Standard Form Contract (SFC).</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Standard Form Contract - Amanda Energy Pty Ltd (GTL015) • ERA website 		

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS			
		<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted there were no control procedures established which documented the requirement. • It was noted that the SFC was published as approved by the ERA on the 28 November 2023, which is outside the scope of the audit period. • Assessment of compliance with the obligation will be included in the next audit period for GTL15. 			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">PRIORITY - 4</td> <td style="width: 25%;">CONTROLS RATING - NP</td> <td style="width: 50%;">COMPLIANCE RATING - NR</td> </tr> </table>	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR	
PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR			
	RECOMMENDATION - NIL				
14. LICENCE COMPLIANCE REQUIREMENTS – GAS MARKETING CODE OF CONDUCT					
116 TYPE [2]	Code of Conduct clause 4 - A retailer must ensure that its gas marketing agents comply with Part 2 of the Code of Conduct.	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy provided training to employees and its gas marketing agents on the requirements of and to comply with the Code of Conduct.</p> <p>Compliance with the requirements was noted with the exception of obligation 120B. However, refer to obligation 120B for clarification on compliance.</p>			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Compliance - Outlook Calendar • Induction Manual (Compliance) (EM) v1.2 • 98.1 New GSA Customer Transfer • Sample customer checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • An induction manual (compliance) was developed during the audit period and included a quiz and sign-off records. • Obligation 120B was incorrectly reported as non-compliant in the 2022 Annual Compliance Report.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
117 TYPE [2]	Code of Conduct clause 5(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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy provided training to employees and its gas marketing agents on the requirements of and to comply with the Code of Conduct.</p> <p>It was noted the licensee had established various control procedures to ensure compliance with the Code of Conduct.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Compliance - Outlook Calendar • Induction Manual (Compliance) (EM) v1.2 • 98.1 New GSA Customer Transfer • Sample customer checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
118 TYPE [2]	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 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>FINDING: The Licensee confirmed that during the audit period, Amanda Energy entered a standard form contract on 2 occasions.</p> <p>This exemption was appropriately applied in cases where the customer had already received this information within the preceding 12 months, or the customer was informed about how to</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>obtain the information and did not request to be given the information directly. In these instances, the licensee effectively adhered to the stipulations of subclause (3)</p> <p>On both occasions the premise was subject to a NSC and as a result of expiry or change in tenant the contract reverted to a SFC. Despite the efforts of the licensee to contact the customer they continued to purchase gas under the SFC.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Compliance - Outlook Calendar • Induction Manual (Compliance) (EM) v1.2 • 98.1 New GSA Customer Transfer • Sample customer checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Copies of the email communication with the customers and Out of Contract Notice issued to customer were sighted during the site visit.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
119 TYPE [2]	Code of Conduct clause 6(1)(a) - When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must obtain and make a record of the customer's verifiable consent to entering into the non-standard contract.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with Section 6(1) regarding NSCs. It was verified that when entering into non-standard contracts with small use customers, which were not unsolicited consumer agreements, the licensee consistently obtained and recorded the verifiable consent of the small use customers involved in these contracts.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Compliance - Outlook Calendar • Induction Manual (Compliance) (EM) v1.2 • 98.1 New GSA Customer Transfer • Sample customer checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of the verifiable consent were sighted during the site visit.
	PRIORITY - 4	CONTROLS RATING - NP	
	RECOMMENDATION - NIL		

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
119A TYPE [2]	Code of Conduct clause 6(1)(b) - When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must give, or make available to the customer at no charge, a copy of the non- standard contract at the times specified in clause 2.3(1)(b)(i) and (ii).		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was compliant with Section 6(1)(b) in the context of non-standard contracts.</p> <p>With respect to contracts entered into by telephone, they provided or made available a copy of the non-standard contract to the small use customer at no charge within 5 business days after entering into the contract. For other scenarios, the copy was provided at the time the contract was entered into, adhering to the specified requirements.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Compliance - Outlook Calendar • Induction Manual (Compliance) (EM) v1.2 • 98.1 New GSA Customer Transfer • Sample customer checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of the customer checklists were reviewed for consistency and compliance. 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
120A TYPE [2]	Code of Conduct clause 6(2) - A retailer or gas marketing agent must ensure that the information specified is provided to the customer before entering into a non-standard contract.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy consistently met Obligation 6(2) requirements by providing small use customers with essential information prior to entering into non-standard contracts. This included clearly informing customers of their option to choose a standard form contract, outlining the differences between non-standard and standard contracts, and detailing the rights to rescind the non-standard contract during the cooling-off period, along with any applicable charges.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Compliance - Outlook Calendar • Induction Manual (Compliance) (EM) v1.2 • 98.1 New GSA Customer Transfer • Sample customer checklists • Notice Receipt Report – 2020 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
120B** Δ TYPE [2]	Code of Conduct clause 6(3) - Subject to clause 6(4), if entering into a non-standard contract, a retailer or gas marketing agent must give the customer the information specified in clauses (a)-(g) before or at the time of giving the customer's first bill.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy provided the customer the information specified in clauses (a)-(g) before or at the time of giving the customer's first bill.</p> <p>It was noted that obligation was incorrectly reported as non-compliant in 2022 Annual Compliance Report. All of the information required was contained in the NSC which given to the customer before their first bill.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Compliance - Outlook Calendar • Induction Manual (Compliance) (EM) v1.2 • 98.1 New GSA Customer Transfer • Sample customer checklists • Annual Compliance Report 2022 • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The amendments to Welcome Pack noted in the 2022 Annual Compliance Report were completed. The correct information was maintained in the NSC for the duration of the audit period.
	PRIORITY - 3	CONTROLS RATING - A	COMPLIANCE RATING - 1

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	RECOMMENDATION - NIL		
121A TYPE [2]	Code of Conduct clause 6(5) - 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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy obtained verifiable consent that the information specified in subclause (2) was given through execution of the contract.</p> <p>All of the applicable information required was contained in the NSC, note the licensee did not supply to residential customers.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Compliance - Outlook Calendar • Induction Manual (Compliance) (EM) v1.2 • 98.1 New GSA Customer Transfer • Sample customer checklists • Annual Compliance Report 2022 • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted the licensee also maintained customer check sheets to ensure compliance.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
123 TYPE [2]	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 the purposes of enquiries, verifications and complaints.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with the requirement to be accessible to small use customers. The licensee ensured that customers could contact them using provided contact details, including telephone numbers, during normal business hours for inquiries, verifications, and complaints.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Compliance - Outlook Calendar • Induction Manual (Compliance) (EM) v1.2 • 98.1 New GSA Customer Transfer • Sample customer checklists • Annual Compliance Report 2022 • GSA NSFC v1.6 - T_Cs - SUC • ERA Communication • Customer Communication <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Sample communications with customers were provided for review.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
124 TYPE [2]	Code of Conduct clause 8(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.	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was compliant subclause 8(1) relating to marketing contacts with small use customers.</p> <p>The licensee, upon the customer's request, consistently provided the necessary information including their complaints telephone number, the telephone number of the gas industry ombudsman, and in cases involving gas marketing agents, their marketing identification number.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Compliance - Outlook Calendar • Induction Manual (Compliance) (EM) v1.2 • 98.1 New GSA Customer Transfer • Sample customer checklists • Annual Compliance Report 2022 • GSA NSFC v1.6 - T_Cs - SUC • ERA Communication

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • Customer Communication <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Sample communications with customers were provided for review. • Control procedures had been developed and were maintained i.e. reviewed following the 2022 Code of Conduct. • The control procedures required adherence to the requirements for ensuring essential contact information was maintained across all instances of customer interaction for marketing purposes.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
125 TYPE [2]	Code of Conduct clause 8(2) - A retailer or gas marketing agent who meets with a customer face to face for the purposes of marketing must: <ul style="list-style-type: none"> <input type="checkbox"/> wear a clearly visible and legible identity card showing the information specified; and <input type="checkbox"/> as soon as practicable provide the customer, in writing, the information specified. 		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was compliant with subclause 8(2) concerning face-to-face marketing interactions with small use customers.</p> <p>It was noted that licensee's gas marketing agents displayed identity cards that were clearly visible and legible, showing the first name, a photograph of the person meeting the customer,</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
		<p>and in the case of gas marketing agents, their marketing identification number and the name of the retailer they represented.</p> <p>Additionally, upon request, they provided customers with the required written information including the agent's first name, marketing identification number (for agents), the retailer's name, complaints telephone number, business address, ABN/ACN, and the gas industry ombudsman's telephone number, adhering to the guidelines specified in the clause.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Compliance - Outlook Calendar • Induction Manual (Compliance) (EM) v1.2 • 98.1 New GSA Customer Transfer • Sample customer checklists • Annual Compliance Report 2022 • GSA NSFC v1.6 - T_Cs - SUC • ERA Communication • Customer Communication <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1	<ul style="list-style-type: none"> The licensee reviewed the Induction Manual (Compliance) during the audit period (i.e version 1.2 reviewed 15/5/2022).
RECOMMENDATION - NIL				
126 TYPE [2]	Code of Conduct clause 9 - 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>FINDING: The Licensee confirmed that during the audit period, Amanda Energy adhered to subclause 9 regarding compliance with signs during marketing visits.</p> <p>The control procedures required they respected any clearly visible signs at a person's premises indicating restrictions against canvassing, as well as prohibitions on leaving advertising or similar material at the premises, in a letterbox, or other receptacles associated with the premises.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Gas Marketing Code of Conduct 2017 Gas Marketing Code of Conduct 2022 Compliance - Outlook Calendar Induction Manual (Compliance) (EM) v1.2 98.1 New GSA Customer Transfer Sample customer checklists Annual Compliance Report 2022 GSA NSFC v1.6 - T_Cs - SUC ERA Communication Customer Communication

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The licensee confirmed compliance with signage indications was consistently observed in all marketing visits conducted during the audit period.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
128 TYPE [2]	<p>Code of Conduct clause 12 - A gas marketing agent must:</p> <ul style="list-style-type: none"> <input type="checkbox"/> 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 1) 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. 		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with subclause 12, regarding the handling of complaints.</p> <p>A register maintained records of every complaint made by both small and large use customers or individuals contacted for marketing purposes.</p> <p>Furthermore, control procedures specified that upon request from the gas industry ombudsman concerning specific complaints, the licensee provided all relevant information they possessed relating to those complaints within the stipulated 28-day period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2022 • Gas Marketing Code of Conduct 2017 • GSA NSFC v1.6 - T_Cs - SUC • 152.1 Complaints Handling Procedure • Complaints Register v2 • Energy and Water Ombudsman - Account Activity • Compliance - Outlook Calendar

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • Induction Manual (Compliance) (EM) v1.2 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The licensee demonstrated record-keeping and timely information sharing was consistently upheld in response to all relevant complaints.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
129 TYPE [2]	Code of Conduct clause 13 - Any record that a gas marketing agent is required to keep by the Code of Conduct, must be kept for at least 2 years after the last time the person to whom the information relates was contacted by or on behalf of the gas marketing agent.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was compliant with subclause 13, which mandated the retention of Code of Conduct records.</p> <p>It was noted in practice that all required records and information, as stipulated under this code, were routinely kept for a minimum of two years from the last instance of contact between the customer and the gas marketing agent.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Gas Marketing Code of Conduct 2017 • Gas Marketing Code of Conduct 2022 • Records Management Policy • Induction Manual (Compliance) (EM) v1.2 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS			
		<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The licensee maintenance of comprehensive records was consistently adhered to, ensuring a robust and compliant record-keeping system. Retrieval of records requested for sampling was achieved. 			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">PRIORITY - 4</td> <td style="width: 25%;">CONTROLS RATING - NP</td> <td style="width: 50%;">COMPLIANCE RATING - 1</td> </tr> </table>		PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1		
	RECOMMENDATION - NIL				

15. LICENCE COMPLIANCE REQUIREMENTS – COMPENDIUM OF GAS CUSTOMER LICENCE OBLIGATION

CONNECTION

<p>134 TYPE [2]</p>	<p>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.</p>	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was compliant with clause 3.1(1), pertaining to the obligation to forward connection applications.</p> <p>The licensee, upon agreeing to sell gas to a customer or arrange for the connection of the customer's supply address, consistently forwarded the customer's request for connection to the distributor.</p> <p>This process was effectively implemented to facilitate the transfer of the customer's supply address, these customers were transfers as they were already connected to the network.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Compendium of Gas Customer Licence Obligations 2019 98.1 New GSA Customer Transfer Gas Retail Messaging Service (GRMS) Sample customer checklists Distributor Communication
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GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> The licensee used a Gas Retail Messaging Service (GRMS) to schedule transfers with the distributor. The licensee confirmed that there were no new connections the network during the audit period.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
135 TYPE [2]	<p>Compendium clause 3.1(2) - Unless the customer agrees otherwise, a retailer must forward the customer's request for the connection to the relevant distributor that same day, if the request is received before 3pm on a business day; or the next business day, if the request is received after 3pm or on a weekend or public holiday.</p>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not receive connection requests as specified in clause 3.1(2) regarding the obligation to forward connection applications. The only requests received by customers were transfer requests.</p> <p>It was noted that the GSA specified Commencement Dates was "On transfer by ATCO or as specified connection date".</p> <p>Amanda Energy's control procedures specified if requested, the licensee forwarded the customer's request for connection to the relevant distributor on the same day for requests received before 3 pm on a business day, and on the next business day for requests received after 3 pm or on a Saturday, Sunday, or public holiday,</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Compendium of Gas Customer Licence Obligations 2019 • 98.1 New GSA Customer Transfer • Gas Retail Messaging Service (GRMS) • Sample customer checklists • Distributor Communication • Sample GSA Agreements <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was understood for urgent requests Amanda Energy would need to confirmation from the distributor. In this event, the process was to call or send an email to the distributor after raising the Service Order to confirm if they received it and for them to confirm if they will be able to attend the same day request.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
BILLING			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
136 TYPE [2]	Compendium clause 4.1(a) - A retailer must issue a bill no more than once a month unless the conditions specified in clause 4.1(a)(i)-(iv) apply.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy compliant with clause 4.1 concerning the billing cycle. The licensee issued bills no more than once a month.</p> <p>Exceptions to this frequency were in line with the conditions outlined:</p> <ul style="list-style-type: none"> • only when the customer had given verifiable consent for more frequent billing, • when the licensee issued reminder notices for three consecutive bills along with a notice as per Clause 4.2, • in cases of final bills for a supply address, or when the licensee received metering data from the distributor less than a month after the last bill. <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Sample GSA Agreements • SUPERCEDED - Billing Checklist • Sample customer invoices • GSA NSFC v1.6 - T_Cs - SUC • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of final bills was provided for review.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
137** Δ TYPE [2]	Compendium clause 4.1(b) - A retailer must issue a bill at least every 105 days unless the conditions specified are met.	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did comply with regulation 4.1(b) which required bills to be released at least every 105 days, unless the retailer has obtained the customer's verifiable consent to issue bills less frequently;. It was understood that the licensee amended the NSC (refer clause 6.1 of the NSC) to reflect the current billing timeframes. The executed contract was evidence of verifiable consent.</p> <p>The 2022 Annual Compliance Report erroneously reported this as a non-compliance, as it was reported that on six occasions, the licensee issued bills more than 105 days after the last bill, which is beyond the stipulated maximum interval.</p> <p>The licensee identified the non-compliance in the 2022 Annual Compliance Report and the corrective action was still outstanding. The licensee noted that until the automated software has been updated, gas invoices were released manually to improve oversight of matters such as this.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> * The licensee did not have any pre-payment meter as such this exception was not applicable. • It was understood administrative oversight and time constraints caused delay between receipt of billing data and issuing the bill within the required timeframes. • Expected modification to software and internal policies was the 31/10/2022. However, this had not yet been achieved.
	PRIORITY - 3	CONTROLS RATING - B	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
138 TYPE [2]	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).		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not have any customers on shortened billing cycles. Since the licensee does not supply residential customers, the clause 4.2(1)(b) regarding assistance for residential customers facing payment difficulties was not applicable.</p> <p>As such, the licensee was not required to comply with the information specified in clauses 4.2(1)(a)-(d)..</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted control procedures had been developed but not implemented (i.e. Billing Checklist 1: “Placing a customer on a shortened billing cycle”) 	
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR	
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
140 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not have any customers on shortened billing cycles. Therefore, while the retailer had systems in place to provide written notice within 10 business days of deciding to shorten a billing cycle, as required by the subclause, this process was not practically applied during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted control procedures had been developed but not implemented (i.e. Billing Checklist 1: “Placing a customer on a shortened billing cycle”) 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - NR
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
141 TYPE [2]	Compendium clause 4.2(4) - A retailer must ensure that a shortened billing cycle is for a period of at least 10 business days.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not have any customers on shortened billing cycles.</p> <p>As such, this was not practically applied by the licensee.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted control procedures had been developed but not implemented (i.e. Billing Checklist 1: “Placing a customer on a shortened billing cycle”)
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
142 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not have any customers on shortened billing cycles.</p> <p>Control procedures reflected the requirement of clause 4.2(5), which required returning a customer to their previous billing cycle upon request after they've paid three consecutive bills on time under a shortened cycle. However, this was not practically applied by the licensee.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted control procedures had been developed but not implemented (i.e. Billing Checklist 1: “Placing a customer on a shortened billing cycle”)
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
143 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not have any customers on shortened billing cycles.</p> <p>Control procedures reflected the requirement of clause 4.2(6) regarding informing customers on shortened billing cycles every three months about returning to their original billing cycle upon timely payment of three consecutive bills. However, this was not practically applied by the licensee.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted control procedures had been developed but not implemented (i.e. Billing Checklist 1: "Placing a customer on a shortened billing cycle") 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - NR
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS			
144 TYPE [2]	Compendium clause 4.3(1) - In respect of any 12-month period, on receipt of a request by a customer, a retailer may provide the customer with estimated bills under a bill smoothing arrangement.	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not have any customers under a bill smoothing arrangement.</p> <p>The licensee did not receive any customer requests for such arrangements, as such, this requirement was not practically applied by the licensee.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted control procedures had been developed but not implemented (i.e. Billing Checklist 7: “Bill Smoothing”) 			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">PRIORITY - 4</td> <td style="width: 33%;">CONTROLS RATING - NP</td> <td style="width: 33%;">COMPLIANCE RATING - NR</td> </tr> </table>	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR	
PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR			
	RECOMMENDATION - NIL				
145 TYPE [2]	Compendium clause 4.3(2) - If a retailer provides a customer with a bill under a bill-smoothing arrangement pursuant to clause 4.3(1), the retailer must ensure that the conditions specified in clauses 4.3(2)(a)-(f) are met.	FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not have any customers under a bill smoothing arrangement.			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>Control procedures reflected the requirement of clause 4.3(2), which outlined specific requirements for bill smoothing arrangements. These include ensuring consistent bill amounts based on initial estimates of gas consumption, relevant charges, and any adjustments from previous arrangements, along with re-estimations and customer consent.</p> <p>However, it was noted that the licensee had not engaged in bill smoothing arrangements during the audit period. Therefore, while the licensee control procedures aligned with the subclause's stipulations, the detailed provisions for bill smoothing, such as estimating and adjusting bill amounts, re-estimating consumption in the seventh month, and final adjustments at the end of the period, were not practically implemented as no bill smoothing arrangements were in place.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted control procedures had been developed but not implemented (i.e. Billing Checklist 7: “Bill Smoothing”)
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
146 TYPE [2]	Compendium clause 4.4 - A retailer must issue a bill to a customer at the address nominated by the customer, which may be an email address.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy issued a bill to a customer at the address nominated by the customer. In general, this was noted to be an email address or more than one email address.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL • SUC Customer Invoicing Info <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Customer invoicing info was maintained in a spreadsheet and referenced when preparing the bills. 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
147 TYPE [2]	<p>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.</p> <p>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)^{4*} and the creation of an exception to complying with 4.5(1)(w) as set out in 4.5(4).</p> <p>^{4*} 4.5(1)(p) and (z).</p>	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was compliant with subclause 4.5(1) regarding customer billing information, with the exception of clauses (t) and (u). The licensee included on each bill the date range or date of the meter reading, current meter reading or estimate, customer's consumption or estimate, number of days covered by the bill, and account period start and end dates. Also provided were the applicable tariffs, any additional fees or service details, meter identification number, amount due, due date, payment methods, assistance for payment difficulties, and billing and payment enquiry numbers.</p> <p>However, as Amanda Energy does not supply residential customers, the provisions specific to residential customers, such as notifications about concessions (clauses (h), (i), (z)), were not applicable. The licensee was also in compliance with providing meter installation registration numbers and, where data was available, a comparative graph or bar chart of consumption. All other required particulars were consistently included in customer bills, in line with regulatory requirements, except for the gas ombudsman contact details and the distributor's 24-hour emergency number, which were the exceptions noted.</p> <p>It was noted that the billing template incorrectly listed Western Power's distributor's 24-hour emergency number instead of ATCO's. Furthermore, the ombudsman contact was erroneously referred to as the "Electricity Ombudsman" when it should have been labelled as the "Energy & Water Ombudsman," although the contact number provided was accurate. These issues in the billing template persisted until the end of the audit period.</p> <p>The non-compliance related to 4.5(1)(u) as the number was incorrect, whereas with (t) the number was correct the description was not.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>It was noted there were internal control processes established to identify the error and due to resourcing constraints external legal advice was being sought to ensure compliance.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL • SUC Customer Invoicing Info <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was not clear when the template became corrupt as bills dated 23/06/2022 were correct and bills dated 13/01/2022 were incorrect. • It was noted that the licensee planned to update the automated software to reduce the manual requirement for release and to reduce the risk of administrative oversight and error in the billing of gas customers,
	PRIORITY - 4	CONTROLS RATING - B	COMPLIANCE RATING - 2
RECOMMENDATION - 10/2023 - The template for billing of gas customers requires review to ensure compliance with 4.5(1)(t) and (u).			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
149 TYPE [2]	Compendium clause 4.5(3) - If a retailer identifies and wishes to bill a customer for an historical debt, the retailer must advise the customer of the amount of the historical debt and its basis, before, with or on the customer's next bill.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy had no instances of historical debt. As such, compliance with subclause 4.5(3) in relation to advising customers of historical debts, was not assessable.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
150 TYPE [2]	Compendium clause 4.6 - A retailer must base a customer's bill on the distributor's or metering agent's reading of the meter at the customer's supply address, or the customer's reading of the meter provided the retailer and the customer agreed that the customer will read the meter.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy adhered to clause 4.6 regarding the basis of billing.</p> <p>As required, the licensee based customer bills on readings provided by either the distributor's meter readings at the customer's supply address, or on customer-provided meter readings when the retailer requested and the customer consented to self-read the meter for billing purposes.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was understood that Amanda Energy did not take any readings or receive any readings all meter readings applicable to the audit period were made by the distributor.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
152 ^A TYPE [NR]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy used their best endeavours to ensure that metering data was obtained with the necessary frequency to prepare bills accurately and on schedule.</p> <p>Meter read schedules were managed by the network operator (ATCO Gas) and where possible were aligned with customers' billing arrangements to ensure actual meter data obtained.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was understood that in instances where the ATCO metering agent cannot perform a meter reading, an estimated read was utilised. This estimation was derived from ATCO's published data and was supplied for the retailer's billing processes, as required by AEMO WA Metrology procedures.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
153 ^A TYPE [NR]	Compendium clause 4.7(2) - Subject to subclause 4.7(3), a retailer must ensure that at least once every 12 months it obtains metering data in accordance with clause 4.6(a).		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy used their best endeavours to ensure that metering data was obtained with the necessary frequency to prepare bills accurately and on schedule.</p> <p>It was noted that ATCO holds the responsibility for performing at least one meter read every 12 months. Amanda Energy when issuing adjusted invoices highlighted the use of estimated data.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Samples of estimated bills were provided for review.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
154 TYPE [2]	Compendium clause 4.8(1) - A retailer must give the customer an estimated bill in the manner specified, if the retailer is unable to reasonably base a bill on a reading of the meter.		<p>FINDING: The Licensee confirmed that during the audit period, when Amanda Energy was unable to base a bill on an actual meter reading at a customer's supply address, the licensee complied with subclause 4.8(1) by providing the customer with an estimated bill.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample GSA Agreements • Compliance - Outlook Calendar • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Samples of estimated bills were provided for review. 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
155** Δ TYPE [2]	Compendium clause 4.8(2) - 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>FINDING: The Licensee confirmed that during the audit period, Amanda Energy had one instance of non-compliance. They issued an "estimated bill" without the necessary information as per clause 4.8(2)(b) and (c). Specifically, the bill did not state that Amanda Energy would, upon request, provide the basis and reason for the estimation, nor did it inform the customer of their right to request a meter reading and estimation verification.</p> <p>It was noted that when bills were based on estimations, the licensee was required to clearly indicated this on customer bills, specifying the basis and reason for the estimation could be provided upon request, and informing customers of their right to request verification of the estimation and a meter reading.</p> <p>The estimated bill statement was reviewed and ongoing compliance was verified in estimated bills.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Sample customer invoices <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The effected bill was issued 28/07/2021 , prior to the amended statement being issued to accounts for ongoing use. • The estimated bill statement was updated shortly after this occurrence and has been used on an ongoing basis..
PRIORITY - 3	CONTROLS RATING - A	COMPLIANCE RATING - 2

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	<p>RECOMMENDATION - 11/2023 - The estimated bill statement was updated shortly after non-compliance on the 28/07/2021 and has been used on an ongoing basis. A review of estimated bills verified the statement was applied as required. As such, no further recommendations are made.</p>		
156 TYPE [2]	<p>Compendium clause 4.8(3) - Upon request, a retailer must inform a customer of the basis and the reason for the estimation.</p>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with Section 4.8(3) Estimations, providing customers with the basis and reason for estimations upon request.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Sample customer invoices • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Enquires regarding estimations were considered a query by the licensee not a complaint. • The invoice template included the estimation statement and staff were aware of the requirement, however, a specific control procedure was not sighted.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
157** Δ TYPE [2]	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.	<p>FINDING: The Licensee confirmed that during the audit period, that there were two instances where Amanda Energy did not include the adjustment on the next bill following adjusted meter date being provided to the licensee.</p> <p>The Licensee reported the non-compliance in the 2022 Annual Compliance Report. It was understood that internal invoice procedures were adjusted December 2021 to April 2022 causing the disconnect between some of the automated software and manual invoicing procedures. As such, the automatic software released the next invoices in the billing cycle, without applying the adjustments.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • GSA NSFC v1.6 - T_Cs – SUC • 172.1 - Billing Checklists - ERL and GTL <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • In both cases the adjusted amount was an amount to be recovered by the retailer, not an amount owed to the customer. • The 2022 Annual Compliance Report stated that the expected modification to software and internal policies to be completed by 31/10/2022. It is understood this is still outstanding. • The control procedures have been updated to reflect the requirements.

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY - 3	CONTROLS RATING - B	COMPLIANCE RATING - 2	
	RECOMMENDATION - 12/2023 - In order to streamline billing compliance it is recommended the licensee undertake the planned modification to billing software.			
158 ^A TYPE [NR]	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 provides access to the meter, and pays the retailer's reasonable charge for reading the meter (if any), the retailer must do so.			<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy there were no specific occurrences as specified by clause 4.10, which required when a bill has been based upon an estimation because the customer failed to provide access to the meter, and the customer subsequently requested the retailer to provide a bill based on a reading of the meter and provided access to the meter, and paid the retailer's reasonable charge for reading the meter (if any), the retailer must do so..</p> <p>As such, assessment of compliance cannot be made.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - NR	
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
159 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 4.11. The licensee adhered to the protocol of requesting meter testing from the distributor when a customer requested a test and paid any reasonable charges set by the retailer.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
160 TYPE [2]	Compendium clause 4.11(2) - If the meter is tested and found to be defective, the retailer's reasonable charge for testing the meter (if any) is to be refunded to the customer.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not receive any customer requests for testing of meters or metering data where the meter was tested and found to be defective. And the retailer's reasonable charge for testing the meter (if any) was to be refunded to the customer.</p>	

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Control procedures have been established but not implemented.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
	RECOMMENDATION - NIL		
161 TYPE [2]	<p>Compendium clause 4.12(1) - If a retailer offers alternative tariffs and a customer applies to receive an alternate tariff (and demonstrates to the retailer that they satisfy the conditions of eligibility), a retailer must change the customer to an alternate tariff within 10 business days of the customer satisfying those conditions. The effective date of change is set out in clause 4.12(2).</p>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not offer alternative tariffs, as such was not required to comply with clause 4.12, which mandated a change to an alternative tariff within 10 business days upon customer application and eligibility confirmation.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			
163 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not offer alternative tariffs, as such was not required to comply with clause 4.13, which required retailers to provide written notice to customers prior to changing their tariff if their gas usage changes and they become ineligible for their current, more beneficial tariff.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
RECOMMENDATION - NIL			
164 TYPE [NR]	<p>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.</p>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 4.14, by using reasonable endeavours to issue final bills at the customer's supply address as per customer requests.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC • SUC Customer Invoicing Info <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Control procedures were established and a database of customer information included billing details and contacts.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
165 TYPE [2]	<p>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</p>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy has established procedures in place to comply with clause 4.14(2), which specified requirements for handling credit in customer accounts at the time of account closure.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	the customer's instructions within 12 business days or another time agreed with the customer.		<p>However, specific instances demonstrating the application of these procedures were not observed during the audit. This clause required the licensee to ask customers for instructions on transferring any credit balance, either to another account with the retailer or to a nominated bank account, and to process the credit in accordance with the customer's instructions within 12 business days or a mutually agreed timeframe. As such, compliance with the requirements cannot be assessed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC • SUC Customer Invoicing Info <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Control procedures were established and a database of customer information included billing details and contacts.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
165A TYPE [2]	<p>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.</p> <p>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).</p>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy has procedures in place conforming to clause 4.14(3), which deals with handling credits in customer accounts at account closure when the customer also owes a debt. These procedures allow the retailer to use the credit to offset the debt, with written notice to the customer. If a credit balance remains post-offset, the retailer is required to ask the customer for instructions regarding the transfer of this remaining credit, as per subclause (2).</p> <p>However, specific examples of the implementation of these procedures were not observed. As such, compliance with the requirements cannot be assessed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC • SUC Customer Invoicing Info <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • There were no accounts in credit in the final bills sampled. • The Licensee was not aware of any specific occurrence during the audit period.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	RECOMMENDATION - NIL		
166 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 4.15, which required the licensee to review customer bills upon request, provided the customer paid either the undisputed portion of the bill under review or an amount equal to their 12-month average bill (whichever is less), and also settled any future bills due.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL • Complaints Register v2 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Control procedures were established to ensure compliance.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS			
167 TYPE [2]	<p>Compendium clause 4.16(1)(a) - If a retailer is satisfied after conducting a review of a bill that the bill is correct, the retailer: may require a customer to pay the unpaid amount; must advise the customer that the customer may request the retailer to arrange a meter test in accordance with applicable law; and must advise the customer of the existence and operation of the retailer's internal complaints handling processes and details of any applicable external complaints handling processes.</p>	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 4.16(1). As per the control procedures, following a bill review, when the bill was deemed correct, the licensee: (i) requested payment of the unpaid amount from the customer, (ii) informed the customer of their right to request a meter test as per applicable law, and (iii) provided information about both the retailer's internal complaint handling processes and any relevant external complaint handling procedures.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL • Complaints Register v2 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Control procedures were established to ensure compliance. 			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">PRIORITY - 4</td> <td style="width: 33%; text-align: center;">CONTROLS RATING - NP</td> <td style="width: 33%; text-align: center;">COMPLIANCE RATING - 1</td> </tr> </table>	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1	
PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1			
	RECOMMENDATION - NIL				
168 TYPE [2]	<p>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.</p>	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 4.16(1)(b). Control procedures were established, however, specific instances were not observed where a bill was found to be incorrect following a review, the licensee appropriately adjusted the bill in line with the stipulations of clauses 4.17 and 4.18.</p>			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Sample customer invoices • 172.1 - Billing Checklists - ERL and GTL • Complaints Register v2 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Control procedures were established to ensure compliance. • There were no instances of adjustments following bill review observed.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
	RECOMMENDATION - NIL		
169 TYPE [2]	Compendium clause 4.16(2) - The retailer must inform a customer of the outcome of the review (of the bill) as soon as practicable.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 4.16(2) by promptly informing customers of the outcomes of their bill reviews.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Control procedures were established to ensure compliance.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
170 TYPE [2]	Compendium clause 4.16(3) - 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>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was not required to comply with clause 4.16(3), as they ensured the outcome of a bill review was communicated to a customer within 20 business days from the request date under clause 4.15, As such, they were not required to provide the customer with a status update on the review as soon as practicable.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Customer Communication Sample customer invoices Complaints Register v2 172.1 - Billing Checklists - ERL and GTL GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Control procedures were established to ensure compliance.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
171 TYPE [2]	Compendium clause 4.17(2) - If a retailer proposes to recover an amount undercharged as a result of an error, defect or default for which the retailer or distributor is responsible (including where a meter has been found to be defective), the retailer must follow the procedure specified in clauses 4.17(2)(a)-(e).	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with the applicable requirements of clause 4.17(2) regarding undercharging, noting the licensee had no residential customers.</p> <p>For undercharged amounts due to retailer or distributor errors, the licensee:</p> <p>(a) limited the recovery to amounts undercharged in the 12 months prior to notifying the customer, except in cases outlined in subclause (b);</p> <p>(b) in situations involving tariff changes under clause 4.13, restricted recovery to the 12-month period preceding the notification under clause 4.13;</p> <p>(c) informed customers of the recovery amount in the next bill, along with a detailed explanation;</p> <p>(d) did not charge interest or late payment fees on the undercharged amount, as per subclause (3);</p> <p>(e) since there were no residential customers, the provision for offering instalment plans as per clause 6.4(2) was not applicable.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1	<ul style="list-style-type: none"> • A sample review of bill adjustments where undercharging was noted demonstrated compliance. • There no defective meters identified during the audit period.
RECOMMENDATION - NIL				
172 ^A TYPE [NR]	<p>Compendium clause 4.18(2) and 4.18(5) - If a customer (including a customer who has vacated the supply address) has been overcharged as a result of an error, defect or default for which a retailer or distributor is responsible (including where a meter has been found to be defective), the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the error, defect or default and, subject to clauses 4.18(6) and (7) ask the customer for instructions as to whether the amount should be credited to the customer's account; or repaid to the customer.</p> <p>No interest shall accrue to a credit or refund referred to in this clause.</p>			<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with the requirements of clause Section 4.18 regarding overcharging,</p> <p>It was noted in cases where customers were overcharged due to retailer or distributor errors, the licensee:</p> <ul style="list-style-type: none"> • Endeavoured to inform customers of the overcharge within 10 business days upon becoming aware of the error, defect, or default. • Asked customers for instructions on whether the overcharged amount should be credited to their account or repaid, in accordance with subclauses (6) and (7). • Adhered to subclause (5) by not accruing interest on any credit or refund resulting from the overcharge. <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	<p>PRIORITY - 5 CONTROLS RATING - NP COMPLIANCE RATING - 1</p> <p>RECOMMENDATION - NIL</p>		<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • There no defective meters identified during the audit period. • There were no customers overcharged who had vacated a supply address.
173 TYPE [2]	<p>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.</p> <p>PRIORITY - 4 CONTROLS RATING - NP COMPLIANCE RATING - 1</p> <p>RECOMMENDATION - NIL</p>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 4.18(3), which required that upon receiving instructions from a customer regarding overcharge reimbursements, they processed the payment in accordance with the customer's instructions within 12 business days of receiving those instructions.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of overcharged invoices and communications were reviewed and compliance was confirmed.

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
174 TYPE [NR]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 4.18(4) and as per control procedures used reasonable endeavours to credit the overcharged amount to the customer's account when they did not receive instructions within 5 business days following the request made under subclause (2).</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of overcharged invoices and communications were reviewed and compliance was confirmed. 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
175 TYPE [NR]	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.	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 4.18(6), as the licensee effectively managed overcharges under \$100.</p> <p>As per the control procedure, Amanda Energy notified customers of such overcharges by the next bill after becoming aware of the error.</p> <p>The licensee then either:</p> <p>(a) Asked customers for instructions as per subclause (2), applying subclauses (3) and (4) accordingly, or</p> <p>(b) Credited the overcharged amount to the customer's next bill.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of overcharged invoices and communications were reviewed and compliance was confirmed.
	PRIORITY - 5 CONTROLS RATING - NP COMPLIANCE RATING - 1	

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	RECOMMENDATION - NIL		
175A TYPE [NR]	<p>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.</p> <p>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.</p>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 4.18(7), noting the licensee did not have any residential customers.</p> <p>As per the control procedure, Amanda Energy, in cases of customer overcharge with an existing debt, appropriately used offset the debt with the overcharged amount, issued written notice to the customer. If a credit balance remained post-offset, it was managed as per subclause (2) or, if under \$100, as per subclause (6). The provisions for residential customers experiencing payment difficulties or financial hardship in subclauses were not applicable.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of overcharged invoices and communications were reviewed and compliance was confirmed.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
176** Δ TYPE [2]	Compendium clause 4.19(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 clauses 4.19(1)(a)-(d).	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not comply with 4.19(1)(b). Specifically, Amanda Energy failed to meet the requirements on three occasions by not notifying customers of an adjustment amount on the next bill in the billing cycle. Instead, the adjusted amounts were recovered on subsequent bills. This deviation from the stipulated process breached the requirement of notifying customers of any adjustments, along with an explanation, by the next billing cycle as mandated in the clause.</p> <p>It was understood that until the automated software was updated, gas invoices were released manually to improve oversight of this process. The documented control procedures reflected the requirement and staff were aware of the licensee obligations.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Annual Compliance Report 2023

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Control procedures were updated to reflect requirements. • Following the 2023 Annual Compliance Report breach of this obligation it was noted that in the absence of the updated billing software, gas invoicing was handled by two personnel to improve oversight and reduce risk of errors.
	PRIORITY - 3	CONTROLS RATING - B	COMPLIANCE RATING - 2
RECOMMENDATION - 13/2023 - Refer to recommendation 12/2023.			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
177** Δ TYPE [2]	<p>Compendium clause 4.19(2) and 4.19(6) - 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> <p>(a) credited to the customer’s account;</p> <p>(b) repaid to the customer; or</p> <p>(c) included as a part of the new bill smoothing arrangement if the adjustment arises under clauses 4.3(2)(a)-(b).</p> <p>No interest shall accrue to a credit or refund referred to in this clause.</p>	<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy did not comply with 4.19(2). Specifically in one instance, as the licensee failed to inform a customer within the required 10 business days of becoming aware of an amount owing to the customer. This oversight contravened the specified requirement to notify customers promptly and seek their instructions regarding the adjustment, be it a credit to the account, a repayment, or inclusion in a new bill smoothing arrangement.</p> <p>It was understood that until the automated software was updated, gas invoices were released manually to improve oversight of this process. The documented control procedures reflected the requirement and staff were aware of the licensee obligations.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2022 • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Note there were no customers on bill smoothing arrangements, as such, 4.19(2)(c) was not applicable. • Breach reported in the 2022 Annual Compliance Report.
PRIORITY - 3	CONTROLS RATING - B	COMPLIANCE RATING - 2

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	RECOMMENDATION - 14/2023 - Refer to recommendation 12/2023.		
178 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy's control procedures were compliant requirements of clause 4.19(3), ensuring that upon receiving customer instructions regarding adjustments, the licensee processed the payment in accordance with those instructions within 12 business days of receipt.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of adjusted invoices and communications were reviewed and compliance was confirmed.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
179 TYPE [NR]	Compendium clause 4.19(4) - If a retailer does not receive instructions under clause 4.19(2) within 5 business days of making the request, the retailer must use reasonable endeavours to credit the amount of the adjustment to the customer's account.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy's control procedures were compliant requirements of clause 4.19(4), ensuring that if instructions were not received from the customer within 5 business days following a request made under subclause (2), the licensee used reasonable endeavours to credit the adjustment amount to the customer's account.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of adjusted invoices and communications were reviewed and compliance was confirmed.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
180 TYPE [NR]	<p>Compendium clause 4.19(5) - If the adjustment amount owing to the customer is less than \$100, the retailer may notify the customer of the adjustment by no later than the next bill after the meter is read, and ask the customer for instructions under clause 4.19(2); or credit the amount to the customer's next bill.</p>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy's control procedures were compliant requirements of clause 4.19(5) for adjustments under \$100.</p> <p>The licensee notified customers of such adjustments by the next bill following the meter reading, and either:</p> <p>(a) Asked the customer for instructions as per subclause (2), applying subclauses (3) and (4) accordingly, or</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			(b) Credited the adjustment amount to the customer's next bill. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst OBSERVATIONS: <ul style="list-style-type: none"> • A sample of adjusted invoices and communications were reviewed and compliance was confirmed.
	PRIORITY - 5	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
180A TYPE [2]	Compendium clause 4.19(7) - If the amount of the adjustment is an amount owing to the customer, and the customer owes a debt to the retailer, then provided the customer is not a residential customer experiencing payment difficulties or financial hardship, the retailer may, with written notice to the customer, use the amount of the adjustment to set off the debt owed to the retailer. If, after the set off, there remains an amount of credit, the retailer must deal with that amount of credit in accordance with clause 4.19(2); or 4.19(5) where the amount is less than \$100.		FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with 4.19(7), applicable in the context of no residential customers. It was noted in instances where the adjustment amount was owed to the customer who also had a debt with the retailer, the licensee used the adjustment to offset the debt, issuing written notice to the customer. If a credit balance remained post-offset, it was managed as per subclause (2) or, for amounts less than \$100, as per subclause (5).

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of adjusted invoices and communications were reviewed and compliance was confirmed. • The provision for residential customers facing payment difficulties or financial hardship was not applicable.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
PAYMENT			
181 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy's control procedures were compliant requirements of clause 5.1 regarding due dates for payment.</p> <p>The licensee ensured that the due date on bills was set at a minimum of 12 business days from the bill's date, in line with customer agreements. Furthermore, in the absence of a specified later date, the licensee correctly treated the date of dispatch as the bill date, adhering to the requirements of the clause.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
182 TYPE [2]	<p>Compendium clause 5.2 - Unless otherwise agreed with a customer, a retailer must offer the customer at least the following payment methods:</p> <p>in person at 1 or more payment outlets located within the Local Government District of the customer’s supply address;</p> <p>by mail;</p> <p>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>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy adhered the applicable payment methods in the NSC T&Cs, offering payments by mail, electronically through credit card or direct deposit, and by telephone using credit or debit cards. It is important to note that the licensee had no residential customers, rendering the Centrepay option irrelevant.</p> <p>DOCUMENTS/SYSTEMS:</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • Customer Communication • Sample customer invoices • Complaints Register v2 • 172.1 - Billing Checklists - ERL and GTL • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Alex Bell - Office & Finance Manager • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The NSC specific payment methods. • There were no complaints pertaining to payment methods received by customers.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
183 TYPE [2]	Compendium clause 5.3 - Prior to a direct debit facility commencing, a retailer must obtain the customer's verifiable consent and agree with the customer the date of commencement of the direct debit facility and the frequency of the direct debits.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was compliant with clause 5.3 regarding direct debit payments. The licensee ensured that before initiating any direct debit facility, the customer's verifiable consent was obtained. Additionally, the licensee agreed with the customer on the commencement date and the frequency of the direct debits, adhering to the requirements of this section.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Direct Debit Authority - Bank Account - Amanda Energy Pty Ltd • Direct Debit Authority - Credit Card - Amanda Energy Pty Ltd

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No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • 141.0 BPoint Credit Card _ Direct Debit Procedure <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Alex Bell - Office & Finance Manager • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of direct debit verifiable consent were provided for review.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
184 TYPE [2]	<p>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.</p> <p>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).</p>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was compliant with clause 5.4 regarding advance payments.</p> <p>If requested, the licensee accepted advance payments from customers, adhering to the minimum amount of \$20 for such payments unless a different amount was agreed with the customer.</p> <p>The licensee did not credit interest on advance payments.</p> <p>The licensee's procedures did not require Amanda Energy to set a maximum credit amount or to published this amount on their website, and were not obliged to accept advance payments exceeding this maximum.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • SUC Customer Invoicing Info • GSA NSFC v1.6 - T_Cs - SUC

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> It was understood there were some customers who wished to pay in advance. These were not bill smoothing arrangements and were at the request of the customer.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
190 TYPE [2]	<p>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.</p> <p>Notice is given if a customer informs a retailer of the date on which the customer intends to vacate, or has vacated the supply address, and gives the retailer a forwarding address to which a final bill may be sent.</p>		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was compliant with clause 5.7, ensuring that customers were not charged for gas consumption at a vacated supply address beyond the specified dates. This adherence was contingent upon the customer providing notice and vacating the address as stated in the notice.</p> <p>The licensee did not charge for gas consumption from the date the customer vacated, if at least 5 days' notice was given, or from 5 days after notice was given in other cases, unless an alternative date was agreed upon with the customer.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> SUC Customer Invoicing Info GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1	<ul style="list-style-type: none"> In instances where customers vacated a supply address compliance was confirmed by the licensee.
RECOMMENDATION - NIL				
191 TYPE [2]	Compendium clause 5.7(2) - If a customer reasonably demonstrates to a retailer that the customer was evicted or otherwise required to vacate a supply address, a retailer must not require a customer to pay for gas consumed at the customer's supply address from the date the customer gave the retailer notice.			<p>FINDING: The Licensee confirmed that during the audit period, there were no instances of customers being evicted or required to vacate their supply addresses.</p> <p>As such, the specified requirements of clause 5.7(2), relating to situations where a customer demonstrates they were evicted or required to vacate, did not occur. As a result, the licensee's compliance could not be assessed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> SUC Customer Invoicing Info GSA NSFC v1.6 - T_Cs - SUC Customer Communication <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> NIL
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR	
RECOMMENDATION - NIL				

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
193 TYPE [2]	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).5* 5* In accordance with clause 5.7(5), notwithstanding clauses 5.7(1), 5.7(2) and 5.7(4), a retailer's right to payment does not terminate with regard to any payment that was due up until the termination of the contract.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 5.7(4) requirements regarding vacating a supply address.</p> <p>It was understood, in cases where:</p> <p>(a) a new contract was established with a different customer for the same supply address, the licensee did not charge the previous customer for gas consumption from the effective date of the new contract;</p> <p>(b) another retailer took over the gas supply responsibilities for a particular address, the previous retailer did not charge the customer from the date the new retailer became responsible;</p> <p>(c) the supply address was disconnected, the licensee did not charge for gas consumption from the date of disconnection..</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • SUC Customer Invoicing Info • GSA NSFC v1.6 - T_Cs - SUC • Customer Communication <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
196 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy complied with clause 5.8(2), ensuring that debt recovery efforts for a supply address were directed solely towards customers with whom they had entered into a contract for gas supply.</p> <p>The licensee confirmed they did not attempt to recover debts from individuals other than the contracted customer.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • SUC Customer Invoicing Info • GSA NSFC v1.6 - T_Cs - SUC • Customer Communication • 121.0 Debt Collection <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was understood there were no SUC requiring debt collection during the audit period. 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
196A TYPE [2]	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.		<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was not required to comply with clause 5.8(3) regarding debt collection as there were no instances that arose.</p> <p>There were no instances where a customer with a debt requested the transfer of their debt to another customer, the retailer only proceeded with the transfer after obtaining verifiable consent from the other customer agreeing to accept the debt.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • SUC Customer Invoicing Info • GSA NSFC v1.6 - T_Cs - SUC • Customer Communication • 121.0 Debt Collection <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL 	
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR	
	RECOMMENDATION - NIL			
PAYMENT DIFFICULTIES & FINANCIAL HARDSHIP				
211	Compendium clause 6.8 - A retailer must advise a customer experiencing financial hardship of the options specified in clause 6.8.			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
TYPE [2]			<p>FINDING: The Licensee confirmed that during the audit period, Amanda Energy was not required to comply with clause 6.8, which required the licensee to advise customers experiencing financial hardship.</p> <p>The licensee control procedures ensured that if the opportunity presented, Amanda Energy would inform such customers about:</p> <ul style="list-style-type: none"> (a) The right to have bills redirected to a third person at no charge. (b) Available payment methods. (c) Available concessions and how to access them. (d) Different tariff types available. (e) Independent financial counselling services and relevant consumer representatives for assistance. (f) Other financial assistance and grant schemes they should reasonably be aware of and the methods to access them. <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • SUC Customer Invoicing Info • GSA NSFC v1.6 - T_Cs - SUC • Customer Communication • 121.0 Debt Collection • SUPERCEDED - Payment Arrangements and Financial Hardship Policy <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p>
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			• NIL
RECOMMENDATION - NIL			
221 TYPE [2]	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>FINDING: The Licensee confirmed that during the audit period, as there were no instances where business customers were experiencing payment difficulties, Amanda Energy was not required to comply with clause 6.11 by considering reasonable requests for alternative payment arrangements from business customers experiencing payment difficulties.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • SUC Customer Invoicing Info • GSA NSFC v1.6 - T_Cs - SUC • Customer Communication • 121.0 Debt Collection • SUPERCEDED - Payment Arrangements and Financial Hardship Policy <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			
DISCONNECTION & INTERRUPTION			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
222 TYPE [2]	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).		<p>FINDING: The Licensee confirmed that during the audit period, as there were no instances of disconnection due to failure to pay a bill, making the specific requirements of clause 7.1 were not applicable in this context.</p> <p>Therefore, the Amanda Energy's compliance with the procedures specified, including seeding reminder notices, making contact attempts, and issuing disconnection warnings, could not be evaluated.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Complaints Register v2 • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted that there were no disconnections in the audit period for any reason. • Control procedures were established but not implemented in relation to disconnections. 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - NR
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
223 TYPE [2]	<p>Compendium clause 7.2(1) - A retailer must not arrange for disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in clause 7.2(1).</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>		<p>FINDING: The Licensee confirmed that during the audit period, as there were no instances of disconnection for failure to pay a bill, and Amanda Energy had no residential customers. Therefore, the requirements and limitations on disconnection outlined in clause 7.2, including those specific to residential customers experiencing payment difficulties or financial hardship, were not applicable. As a result, the licensee's compliance with this section could not be assessed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Complaints Register v2 • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted that there were no disconnections in the audit period for any reason. • Control procedures were established but not implemented in relation to disconnections. 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - NR
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
225 TYPE [2]	<p>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.</p>		<p>FINDING: The Licensee confirmed that during the audit period, there were no disconnections arranged by Amanda Energy during the audit period. As a result, the specific requirements and procedures outlined in clause 7.4(1) regarding disconnection for denying access to the meter were not applicable. This included the stipulations about issuing notices for meter access, providing opportunities for alternative access arrangements, and issuing disconnection warnings, which could not be evaluated due to the absence of any disconnection events.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Complaints Register v2 • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted that there were no disconnections in the audit period for any reason. • Control procedures were established but not implemented in relation to disconnections.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
227 TYPE [1]	<p>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.</p> <p>Note: the summary wording of this obligation has not changed, but the content of clause 7.6(3) was amended as part of the changes to the Compendium that came into effect on 1 January 2020.</p>		<p>FINDING: The Licensee confirmed and through review of Amanda Energy's documentation, including a sample of customer files and transfers, it was confirmed that no customers were disconnected for any reason during the audit period.</p> <p>As such accommodation was not required for the circumstances specified:</p> <ul style="list-style-type: none"> • At customer request; • Due to emergency; • As the result of a planned interruption; and • To prevent unauthorised consumption. <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Complaints Register v2 • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • There were no disconnections for any reason during the audit period. • There were no disconnections detailed within the Complaints Register
	PRIORITY - 2	CONTROLS RATING - A	COMPLIANCE RATING - NR
RECOMMENDATION - NIL			
RECONNECTION			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS

No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS			
228 TYPE [2]	<p>Compendium clause 8.1(1) - In the circumstances specified in clause 8.1(1)(a)-(c), a retailer must arrange for reconnection of the customer’s supply address if the customer makes a request for reconnection and pays the retailer’s reasonable charges for reconnection (if any) or accepts an offer of an instalment plan for the retailer’s reasonable charges for reconnection.</p>	<p>FINDING: The Licensee confirmed that for the duration of the audit period, although it was not implemented the control procedure required Amanda Energy to:</p> <ul style="list-style-type: none"> • Restore the account of a customer who was disconnected for non-payment, if they have paid or agreed to pay the outstanding bill; • Restore an account of a customer who was disconnected for not allowing access to a meter, if the customer had subsequently allowed access; and • Restore an account of a customer who was disconnected for illegal consumption of gas, if the illegality has been rectified and the customer has paid for gas consumed illegally. <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Complaints Register v2 • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Refer to control procedure section Reconnection Checklist 1 - Retailer Reconnection Checklist 			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">PRIORITY - 4</td> <td style="width: 33%;">CONTROLS RATING - NP</td> <td style="width: 33%;">COMPLIANCE RATING - 1</td> </tr> </table>	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1	
PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1			
	RECOMMENDATION - NIL				

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
229 TYPE [2]	<p>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.</p> <p>Note: the summary wording of this obligation has not changed, but new clause 8.1(3), which provides compliance detail about clause 8.1(2), was added as part of the changes to the Compendium that came into effect on 1 January 2020.</p>		<p>FINDING: The Licensee confirmed that for the duration of the audit period, although it was not implemented the control procedure required Amanda Energy to:</p> <ul style="list-style-type: none"> • 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. <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Complaints Register v2 • Disconnection Reconnection Checklists <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Refer to control procedure section Reconnection Checklist 1 - Retailer Reconnection Checklist 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
INFORMATION & COMMUNICATION				

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
231 TYPE [2]	Compendium clause 10.1(1) - A retailer must give notice to each of its customers affected by a variation in its tariffs, fees and charges no later than the next bill in the customer’s billing cycle.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, as per the NSC, Amanda Energy was required to 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>A sample of tariff increase notifications was reviewed for verification of compliance.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The NSC Clause 3.7 specified the notification of tariffs and the notification for CPI was sighted in email communication to customers. 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
232 TYPE [2]	Compendium clause 10.1(2) - A retailer must give or make available to a customer on request, at no charge, reasonable information on the retailer’s tariffs, fees and charges, including any alternative tariffs that may be available to the customer.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, as per the NSC, Amanda Energy was required to 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> <p>A sample of tariff increase notifications was reviewed for verification of compliance.</p> <p>DOCUMENTS/SYSTEMS:</p>	

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The licensee did not offer alternative tariffs.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
233 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, as per the NSC, Amanda Energy was required to 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.</p> <p>A sample of tariff increase notifications was reviewed for verification of compliance. The licensee confirmed that communication with the customer was generally the same day via email.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Induction Manual (Compliance) (EM) v1.2 • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted that a control procedure was established to reflect the 8 business day timeframe. However, a sample of communication confirmed communication was in practice within a 24 timeframe depending on when the communication was received (i.e. weekday).
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
234 TYPE [2]	Compendium clause 10.2(1) - A retailer must, on request, give a customer their billing data.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, as per the NSC Clause 8(d), Amanda Energy was required to give a customer their billing data on request.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Induction Manual (Compliance) (EM) v1.2 • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was noted that customer invoices included some billing data information.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
235 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, as per the NSC Clause 8(d), Amanda Energy was required to give a customer their requested billing data at no charge if a customer requested 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.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Induction Manual (Compliance) (EM) v1.2 • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The process for accessing billing data was demonstrated by the licensee. 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
236 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy gave their customers any requested billing data within 10 days of the date of receipt of either the request.</p> <p>It was understood there was no requests made by the licensee for payment of a reasonable charge for providing the billing data.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Induction Manual (Compliance) (EM) v1.2 	

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The process for accessing billing data was demonstrated by the licensee. • A sample of communication confirmed communication was in practice within a 24 timeframe depending on when the communication was received (i.e. weekday).
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
237 TYPE [2]	Compendium clause 10.2(4) - A retailer must keep a customer’s billing data for 7 years.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy retention policy for billing data complied with the requirement of 7 years.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Records Management Policy <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Alex Bell - Office & Finance Manager • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Record disposal at Amanda Energy required authorisation from the Directors or Senior Analyst. The company ensured data security and prevented loss through comprehensive backups of its secure server and CRM, which also supported automatic record archiving.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	RECOMMENDATION - NIL		
239 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy, although not specifically requested, made 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.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA Welcome Pack v1.1 - NSF - Fillable • Amanda Energy website <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Alex Bell - Office & Finance Manager • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Refer clause 8(c) of the NSC and Amanda Energy's website.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
240 TYPE [2]	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>FINDING: The Licensee confirmed that for the duration of the audit period, in relation to distribution matters, Amanda Energy, when a customer requested information about gas distribution the licensee was obliged to:</p> <ul style="list-style-type: none"> • Provide the requested information directly to the customer, or • If unable to do so, direct the customer to the relevant gas distributor for the necessary information. <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • GSA NSFC v1.6 - T_Cs - SUC • GSA Welcome Pack v1.1 - NSF - Fillable • Amanda Energy website • Induction Manual (Compliance) (EM) v1.2 • Sample customer invoices <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Alex Bell - Office & Finance Manager • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A sample of invoices confirmed the distributor contact was clearly detailed for contact in relation to "Network Faults and emergencies".
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
245 TYPE [NR]	Compendium clause 10.9 - A retailer and distributor must, to the extent practicable, ensure that any written information that must be given to a customer by the retailer, distributor or gas marketing agent under the Gas Marketing Code and the Compendium is expressed in clear, simple and concise language and is in a format that makes it easy to understand.		<p>FINDING: The Licensee confirmed and demonstrated that for the duration of the audit period, Amanda Energy complied with the requirement for written information to be easy to understand, The materials given to customers by the licensee were in accordance with the Gas Marketing Code and the Compendium. They were presented in language that was clear, simple, and concise, and were formatted in a manner that facilitates easy understanding. This compliance ensured effective communication of essential information to customers.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Amanda Energy website • GSA NSFC v1.6 SUC B - Fillable • GSA NSFC v1.6 - T_Cs - SUC • GSA Welcome Pack v1.1 - NSF - Fillable • Sample customer invoices <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Alex Bell - Office & Finance Manager • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • There were some cross clause reference errors noted in the NSC, however, these were easily referenced due to headings/sub-headings. • It was understood the licensee was undertaking a review of the NSC and had identified these minor errors. 	
	PRIORITY - 5	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
246 TYPE [2]	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.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, as per the NSC, customers were advised on how to obtain a copy of the Gas Marketing Code and the Compendium.</p> <p>It was also confirmed that a copy of the Gas Marketing Code and the Compendium were available on the licensee's website.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Amanda Energy website • GSA NSFC v1.6 - T_Cs - SUC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Alex Bell - Office & Finance Manager • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A copy of the Gas Marketing Code and the Compendium was available on the Amanda Energy website, refer https://amandaenergy.com.au/code-of-conduct/ 	
	PRIORITY - 4	CONTROLS RATING - NP		COMPLIANCE RATING - 1
	RECOMMENDATION - NIL			
COMPLAINTS & DISPUTE RESOLUTION				

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
251 TYPE [2]	Compendium clause 12.1(1) - A retailer and distributor must develop, maintain and implement an internal process for handling complaints and resolving disputes.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, as per the NSC, an internal process for handling complaints and resolving disputes was established.</p> <p>It was noted as the licensee was a small team, as such complaints and disputes were readily resolved as demonstrated in communication with customers.</p> <p>The control procedures were reviewed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Amanda Energy website • GSA NSFC v1.6 - T_Cs - SUC • GSA Welcome Pack v1.1 - NSF - Fillable • Complaints Register v2 • 152.1 Complaints Handling Procedure • Sample customer invoices • Energy and Water Ombudsman - Account Activity <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Alex Bell - Office & Finance Manager • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A copy of the communication relevant to audit period made by customers to the ombudsman was reviewed. There were no gas complaints that were progressed past stage 1. 	
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1	
	RECOMMENDATION - NIL			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
252** Δ TYPE [2]	<p>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).</p> <p>The complaints handling process must be available at no cost to customers.</p>	<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy complied with the obligation to establish complaints handling process which complied with AS/NZS 10002:2014 and addressed, at the least, the criteria specified in subclauses 12.1(2)(b)-(c), with the exception of 12.1(a) and (c) for the period 1/11/2020 to 16/3/2022. The complaints handling process was available at no cost to customers.</p> <p>It was noted that the Licensee reported a non-compliance with Obligation 252 in their 2022 Annual Compliance report as the established complaints handling process did not comply with clauses 12.1(2)(a) and (c) as it did not provide guidance on distinguishing queries and complaints (refer obligation 256), nor did it specifically advise that Amanda Energy would deal with complaints about the retailer, gas marketing agents or marketing.</p> <p>The procedure was revised on 17/3/2022 and the licensee was compliant with the obligation for the period 17/3/2022 to 31/10/2023.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • 152.1 Complaints Handling Procedure • Complaints Register v2 • Energy and Water Ombudsman - Account Activity • Annual Compliance Report 2022 • Customer Complaint Guidelines – October 2016 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>OBSERVATIONS:</p> <ul style="list-style-type: none"> Refer obligation 256 as the reported non-compliance with 12.1(2)(a) was a mandatory requirement for gas retail licensee who supply to small use customers.
	PRIORITY - 3	CONTROLS RATING - B	COMPLIANCE RATING - 2
	<p>RECOMMENDATION - 15/2023 - The obligation to establish a complaints handling process under clause 12.1(1), which complied with AS/NZS 10002:2014 and addressed, at the least, the criteria specified in subclauses 12.1(2)(b)-(c). has been addressed. The amended Complaints Handling Procedure included the requirements. As such, no further recommendations are made in relation to the procedure.</p>		
254 TYPE [2]	<p>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).</p>		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy's control procedures ensured that when responding to a complaint, they must advise the customer that the customer had the right to have the complaint considered by a senior employee within the organisation.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Amanda Energy website GSA NSFC v1.6 - T_Cs - SUC GSA Welcome Pack v1.1 - NSF - Fillable Complaints Register v2 152.1 Complaints Handling Procedure Sample customer invoices Energy and Water Ombudsman - Account Activity <p>PERSONNEL INTERVIEWED:</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Staff were trained in complaints handling processes during the audit period.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
255 TYPE [2]	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 Freecall telephone number of the gas ombudsman.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy complied with the requirements relating to unresolved complaints. Specifically, when a complaint had not been resolved internally in a manner acceptable to a customer, Amanda Energy advised the customer:</p> <ul style="list-style-type: none"> • of the reasons for the outcome (in writing, when requested); and • that the customer had the right to raise the complaint with the gas ombudsman or another relevant external dispute resolution body and provided the Freecall telephone number of the gas ombudsman. <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Amanda Energy website • GSA NSFC v1.6 - T_Cs - SUC • GSA Welcome Pack v1.1 - NSF - Fillable • Complaints Register v2 • 152.1 Complaints Handling Procedure • Sample customer invoices • Energy and Water Ombudsman - Account Activity

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • This information was on Amanda Energy's website and within the T&Cs of the NSC.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
255A TYPE [2]	<p>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.</p>		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy on receipt of a written complaint by a customer, acknowledged the complaint within 10 business days and responded to the complaint within 20 business days.</p> <p>This was reflected in the control procedures.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Amanda Energy website • GSA NSFC v1.6 - T_Cs - SUC • GSA Welcome Pack v1.1 - NSF - Fillable • Complaints Register v2 • 152.1 Complaints Handling Procedure • Sample customer invoices • Energy and Water Ombudsman - Account Activity

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS					
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS			
		<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • This information was on Amanda Energy's website and within the T&Cs of the NSC. • In practice the response time customers was generally the same day, as evidenced by customer communication sampled. 			
	<table border="1"> <tr> <td>PRIORITY - 4</td> <td>CONTROLS RATING - NP</td> <td>COMPLIANCE RATING - 1</td> </tr> </table>	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1	
PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1			
RECOMMENDATION - NIL					
256** Δ TYPE [2]	Compendium clause 12.2 - A retailer must comply with any guideline developed by the ERA relating to distinguishing customer queries from customer complaints.	<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy was required to comply with any guideline developed by the Authority relating to distinguishing customer queries from complaints.</p> <p>The ERA have developed a Customer Complaint Guidelines – October 2016 which specified compliance with these guidelines was mandatory for gas retail licensees who supplied small use customers. Amanda Energy supplied gas to small use business customers,</p> <p>As such, in accordance with the guidelines, Amanda Energy was subject to these guidelines which assisted the licensee to deal with differentiating complaints from queries.</p> <p>Considering the mandatory requirement, Amanda Energy was deemed non-compliant for this requirement as reported in the 2022 annual compliance report.</p> <p>DOCUMENTS/SYSTEMS:</p>			

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • 152.1 Complaints Handling Procedure • Complaints Register v2 • Energy and Water Ombudsman - Account Activity • Annual Compliance Report 2022 • Customer Complaint Guidelines – October 2016 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was confirmed the Licensee revised the complaint handling procedure to ensure compliance with the guideline and undertook staff training. • The Licensee holds an electricity retail licence for which the obligation was mandatory and as it was a control procedure across both electricity and gas it was amended to comply.
	PRIORITY - 3	CONTROLS RATING - B	COMPLIANCE RATING - 2
	<p>RECOMMENDATION - 16/2023 - The Licensee revised the complaint handling procedure to ensure compliance with the guideline and undertook staff training. As such no further recommendations are made.</p>		
257 TYPE [2]	<p>Compendium clause 12.3 - A retailer, distributor and gas marketing agent must give a customer on request, at no charge, information that will assist the customer in utilising the respective complaints handling processes.</p>		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy gave their customers on request, at no charge, information that would assist the customer in utilising their complaints handling processes.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Amanda Energy website • 152.1 Complaints Handling Procedure • Complaints Register v2 • Sample customer invoices <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Amanda Energy’s website provided all information on how to make a complaint along with the contact details. • Amanda Energy employees were trained to handle all customer requests and complaints. • Customers were directed to Amanda Energy website if requested more information on Complaint Management process. • Customer bills also specified details on how to make complaints
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
258 TYPE [2]	Compendium clause 12.4 - When a retailer, distributor or gas marketing agent receives a complaint that does not relate to its functions, it must advise the customer of the entity that it reasonably considers to be the appropriate entity to deal with the complaint (if known).		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy routinely directed any complaints that did not relate to its functions to ATCO.</p> <p>The control procedures reflected the requirements.</p>

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Amanda Energy website • GSA NSFC v1.6 - T_Cs - SUC • Sample customer invoices <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst • Alex Bell - Office & Finance Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • ATCO Gas Australia, a subsidiary of ATCO, operates a substantial portion of the state's gas distribution network.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
RECORD KEEPING AND REPORTING			
281 TYPE [2]	Compendium clause 13.1 - A retailer and a distributor must prepare a report in respect of each reporting year setting out the information specified by the ERA.		FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy submitted the Performance Reporting Datasheet by the due date and the manner and form as specified by the ERA.

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2021 • Annual Compliance Report 2022 • Annual Compliance Report 2023 • 2021-Gas-Trading-Licence-Performance-Reporting-Datasheets • 2022-Gas-Trading-Licence-Performance-Reporting-Datasheets (4) • 2023-Gas-Trading-Licence-Performance-Reporting-Datasheets - Rev2 • ERA website <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The ERA publish the template for the Gas Performance Reporting Datasheet - Trading Indicators on their website. • Additionally Annual Compliance Reports were prepared and submitted in accordance with requirements.
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
	RECOMMENDATION - NIL		
282 TYPE [2]	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.		FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy submitted the Performance Reporting Datasheets by the due date and the manner and form as specified by the ERA.

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Annual Compliance Report 2021 • Annual Compliance Report 2022 • Annual Compliance Report 2023 • 2021-Gas-Trading-Licence-Performance-Reporting-Datasheets • 2022-Gas-Trading-Licence-Performance-Reporting-Datasheets (4) • 2023-Gas-Trading-Licence-Performance-Reporting-Datasheets - Rev2 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1
RECOMMENDATION - NIL			
283 TYPE [2]	Compendium clause 13.3 - A report referred to in clause 13.1 must be published by the date specified by the ERA.		<p>FINDING: The Licensee confirmed that for the duration of the audit period, Amanda Energy published the Performance Reporting Datasheets to their website within the 7 calendar days as directed by the ERA.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • 2021-Gas-Trading-Licence-Performance-Reporting-Datasheets • 2022-Gas-Trading-Licence-Performance-Reporting-Datasheets (4) • 2023-Gas-Trading-Licence-Performance-Reporting-Datasheets - Rev2 • Compliance - Outlook Calendar

GAS COMPLIANCE REPORTING MANUAL – GAS TRADING LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • Amanda Energy website PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • Eva Mitchell – Senior Analyst OBSERVATIONS: <ul style="list-style-type: none"> • NIL
	PRIORITY - 4	CONTROLS RATING - NP	COMPLIANCE RATING - 1	
	RECOMMENDATION - NIL			

Note:

- * indicates identified as non-compliant in previous audit
- ** indicates identified as non-compliant in annual compliance report
- Δ indicates change in audit priority from 2020 Audit Report
- ^ indicates change made to obligation during audit period
- NP - not possible to provide a controls rating because no activity has taken place to exercise the obligation during the audit period
- NR - Not applicable to audit period and as such compliance was not assessed

APPENDIX 2 – AUDIT DOCUMENT LISTING

Documents Reviewed

Table 12 - Documents Reviewed

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

DOCUMENT REF NUMBER	DOCUMENT NAME List of all documentation reviewed, and evidence sampled.						
1	Gas Trading Licence GTL15, version 3	✓	✓	✓	✓	✓	✓
2	ERA-GAS-015 Map	✓	✓	✓	✓	✓	✓
3	Amanda Energy website	✓	✓	✓	✓	✓	✓
4	Disconnection Reconnection Checklists		✓			✓	✓
5	GSA NSFC v1.6 - T_Cs - SUC		✓	✓	✓	✓	✓
6	GSA NSFC v1.6 SUC B - Fillable		✓	✓	✓	✓	✓
7	GSA Welcome Pack v1.1 - NSF - Fillable		✓	✓	✓	✓	✓
8	Standard Form Contract - Amanda Energy Pty Ltd (GTL015)		✓	✓	✓	✓	✓
9	Updated SUC Standard Form Contract		✓	✓	✓	✓	✓
10	Annual Reporting Calendar		✓				✓
11	AMANDA_ENERGY_SOLUTIONS_-_Payable_Invoice_Detail		✓				
12	Gas Marketing Code of Conduct 2022		✓			✓	
13	Gas Marketing Code of Conduct 2017		✓			✓	
14	AEMO Website		✓				
15	Ombudsman Website		✓				✓
16	Compliance Outlook Calendar		✓			✓	
17	Energy and Water Ombudsman - Account Activity		✓				✓
18	2021-Gas-Trading-Licence-Performance-Reporting-Datasheets		✓				✓
19	2022-Gas-Trading-Licence-Performance-Reporting-Datasheets		✓				✓
20	2023-Gas-Trading-Licence-Performance-Reporting-Datasheets - Rev2		✓				✓
21	Annual Compliance Report 2021		✓				✓

DOCUMENT REF NUMBER	DOCUMENT NAME List of all documentation reviewed, and evidence sampled.					
22	Annual Compliance Report 2022		✓			✓
23	Annual Compliance Report 2023		✓			✓
24	ERA Website		✓	✓	✓	✓
25	152.1 Complaints Handling Procedure		✓			✓
26	Complaints Register v2		✓			✓
27	Customer Complaint Guidelines – October 2016		✓			✓
28	Sample customer invoices		✓			✓
29	Induction Manual (Compliance) (EM) v1.2		✓		✓	✓
30	Records Management Policy		✓			
31	Customer Communication		✓			✓
32	121.0 Debt Collection		✓			✓
33	SUPERCEDED - Payment Arrangements and Financial Hardship Policy		✓			✓
34	Direct Debit Authority - Bank Account - Amanda Energy Pty Ltd		✓			✓
35	Direct Debit Authority - Credit Card - Amanda Energy Pty Ltd		✓			✓
36	141.0 BPoint Credit Card _ Direct Debit Procedure		✓			✓
37	Performance Audit 2020 - GTL15		✓			
38	Approval of audit plan – 2023 performance audit			✓		
39	Audit Plan 2023 Performance Audit - GTL15			✓		
40	2019 Audit and Review Guidelines – Electricity and Gas Licences			✓		
41	ERA Communication			✓		
42	Letter of Authority			✓		
43	Sample customer checklists			✓	✓	✓
44	98.1 New GSA Customer Transfer				✓	✓
45	Compendium of Gas Customer Licence Obligations 2019					✓
46	Gas Retail Messaging Service (GRMS)					✓

DOCUMENT REF NUMBER	DOCUMENT NAME List of all documentation reviewed, and evidence sampled.						
47	Distributor Communication						✓
48	Sample GSA Agreements						✓
49	102.0 ATCO Data Request						✓
50	AE001 - Amanda Energy Financial Hardship Policy						✓
51	Compliance Policy	✓	✓	✓	✓	✓	✓
52	Privacy Compliance Policy	✓	✓	✓	✓	✓	✓
53	81.2 Processing of VCF_s						✓
54	120.0 Vacating a Supply Address						✓
55	Risk Management Policy						✓
56	Procedure 119.0 – GRMS Customer Transfer Request						✓