

Performance Audit Report

Synergy

Energy Retail Licence No. 1 (ERL1)





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29 November 2023

Private and Confidential

Simon Thackray
Head of Regulation and Compliance
Electricity Generation and Retail Corporation (t/a Synergy)
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Perth, WA 6000

Electricity Retail Licence No. 1 (ERL1) Performance Audit

Dear Simon,

We are pleased to provide you with the Audit Report on the effectiveness of control procedures in relation to the ERL1 for the audit period 1 July 2021 to 30 June 2023. Our report describes the objective, scope of work performed, approach, and compliance assessment outcomes. This report relates to our procedures performed from July to September 2023.

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

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

Yours sincerely



Ernst & Young
Michael Rundus
Partner

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1. Independent Auditor's Report

Scope

We have been engaged by Synergy to perform a reasonable assurance engagement, as defined by the Australian Standards on Assurance Engagements, hereafter referred to as 'the engagement'. The engagement purpose was to report whether the measures undertaken by Synergy for the audit period from 1 July 2021 to 30 June 2023 are presented in accordance with the conditions referred to in the ERL1 (the "Criteria" or "Licence"), in all material respects.

Synergy's responsibilities

Synergy's management is responsible for compliance to meet the conditions referred to in its ERL1 in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, remediating breaches, and making estimates that are relevant for compliance with ERL1, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility was to express an opinion on Synergy's compliance with the conditions referred to in its ERL1 based on the evidence we have obtained.

We conducted our engagement in accordance with the Australian Standards on Assurance Engagements ("ASAE") 3000 - Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the Auditing and Assurance Standards Board (the "AUASB"), ASAE 3100 - Compliance Engagements, the Economic Regulation Authority's 2019 Audit and Review Guidelines (Electricity and Gas Licences) and the Scope of Work for this engagement as agreed with Synergy on 17 May 2023. Those standards require that we plan and perform our engagement to obtain reasonable assurance about whether, in all material respects, Synergy complied with the ERL1 obligations and to issue a report. The nature, timing, and extent of the procedures selected depended on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

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

Our independence and quality control

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

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

Opinion

In our opinion, except for the effect of the issues set out in the 'The basis for qualified conclusion' section below, Synergy maintained, in all material respects, effective control procedures for the period 1 July 2021 to 30 June 2023, in accordance with the conditions of its ERL1 as outlined in the approved Audit Plan (dated 4 August 2023).

The basis for the qualified conclusion:

The 36 Licence obligations listed within Section 2.7 (Summary of Findings - pg. 8) were assessed as non-compliant. (The non-compliances were all self-identified and reported by Synergy.)

Restricted use

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



Michael Rundus
Partner

29 November 2023

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2. Executive Summary

2.1 Background

Synergy is a corporation owned by the Government of Western Australia. Synergy is Western Australia's largest energy retailer and generator, with more than one million industrial, commercial, and residential customers. In accordance with Section 13(1) of the Electricity Industry Act 2004 (WA), Synergy is required to periodically undertake a Performance Audit (Audit) to assess the effectiveness of measures taken by Synergy to meet the conditions referred to in Electricity Retail Licence No. 1 (ERL1).

EY was appointed by Synergy and approved by the ERA via approval of auditor - 2023 Performance Audits - Synergy - ERL1 & and GTL8 dated 19 May 2023, to conduct the Audit. The Audit was undertaken in accordance with the Audit Plan presented to the ERA and approved on 4 August 2023.

2.2 Objective

The Audit objective was to perform appropriate procedures to obtain reasonable assurance as to whether the measures undertaken by Synergy during the period from 1 July 2021 to 30 June 2023 were presented in accordance with the conditions referred to in the ERL1 in all material respects and issue a written report setting out the Audit conclusion.

2.3 Scope

The Audit scope included an assessment of Synergy's systems, process effectiveness, and use of regulatory controls based on risk and audit priority to confirm compliance with the obligations, standards, outputs, and outcomes required by ERL1 (noting that progress against past non-compliances was also assessed). Specifically, the Audit focused on the following:

- Process compliance - the effectiveness of systems and procedures in place throughout the Audit period, including the adequacy of internal controls
- Outcome compliance - the actual performance against standards prescribed in the licence throughout the Audit period
- Output compliance - the existence of the output from systems prescribed in the licence throughout the Audit period (i.e., records exist to provide assurance that procedures are being consistently followed and controls are being maintained)
- Integrity of reporting - the completeness and accuracy of compliance and performance reporting by Synergy to the ERA
- 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
- Prior year post audit implementation plan - the progress and effectiveness of the prior year recommendations and management actions (i.e., for the Audit period 1 June 2019 to 30 June 2021).

For this Audit, the special areas of focus specified by ERA included obligations from the Code of Conduct for the Supply of Electricity to Small Use Customers 2018 and 2022 relating to customers experiencing financial hardship and payment difficulties (with the protections they are entitled under the Code of Conduct), minimum billing cycle, information on bills, overcharging and reconnection.

The key legislation, regulations, codes, and guidelines that governed Synergy's licensed operations during the audit period were:

- Electricity Industry (Customer Transfer) Code 2016
- Electricity Industry (Obligation to Connect) Regulations 2005

- Electricity Industry (Licence Conditions) Regulations 2005
- Electricity Industry (Customer Contracts) Regulations 2005
- Electricity Industry Act 2004
- Electricity Generation and Retail Corporation (t/a Synergy) ERL 1 Version 8, 13 March 2021
- Code of Conduct for the Supply of Electricity to Small-Use Customers 2018
- Code of Conduct for the Supply of Electricity to Small-Use Customers 2022
- Electricity Industry (Metering) Code 2012
- Economic Regulation Authority (Licensing Funding) Regulations 2014
- Electricity Compliance Reporting Manual June 2020
- Electricity Compliance Reporting Manual February 2022
- Electricity Compliance Reporting Manual January 2023
- Electricity Compliance Reporting Manual February 2023
- Audit and Review Guidelines 2019: Electricity and Gas Licences - updated in August 2022

2.4 Approach

EY's Audit approach was aligned with the ERA's 2019 Audit and Review Guidelines (ERA Audit Guidelines), ASAE 3000 and ASAE 3100. The following approach was applied for the execution of the approved Audit Plan and reporting such that reasonable assurance can be provided regarding the assessment of Synergy's compliance with the ERL1 obligations. The Audit fieldwork performing the following steps was undertaken at Synergy's corporate office in Perth and the Synergy Call Centre located at Joondalup.

- Conducted risk workshops to establish context for the risk assessment for each licence obligation
- Identified risks and assessed inherent risk ratings
- Identified existing controls and assessed control adequacy to mitigate the risk (i.e., Weak, Medium, or Strong), including the results of other assurance activities, Synergy's Compliance Register, and implementation progress of prior audit's 2021 Post-Audit Implementation Plan
- Prepared a Draft Audit Plan for ERA review and approval
- Conducted process walkthroughs with key stakeholders and obtained relevant documentation to validate the design effectiveness of processes, controls, and systems (refer to Appendix B and C)
- Tested the controls (on a sample basis based on the Audit Priority rating) to determine operating effectiveness
- Assessed compliance with the ERL1 applicable licence obligations across Synergy's control environment, information systems and control procedures
- Assessed the status of remediation actions for self-reported non-compliances during the period from July 2021 to June 2023
- Assessed the status of remediation actions for previous audit non-compliances during the period from July 2019 to June 2021
- Conducted meetings with key stakeholders to discuss the results from our fieldwork, including findings, ratings, and recommendations for practical improvement (if any) and
- Reporting of compliance assessment outcome to Synergy's Management and ERA for review and approval.

The Audit fieldwork was undertaken from July to September 2023 for processes and controls performed across Synergy's corporate office in Perth. The work schedule and Audit team details have been defined in Appendix D and E, respectively.

2.5 Overall observations

Overall, we observed that Synergy had, in all material respects, apart from the items noted in Section 2.7 (Summary of Findings), maintained effective control procedures for the period 1 July 2021 to 30 June 2023, in accordance with the conditions of its ERL1 as outlined in the approved Audit Plan (dated 4 August 2023).

Synergy maintains a strong positive, proactive, and responsive culture of compliance, including timely breach remediation. Specifically, Synergy has maintained the following in relation to its internal control procedures, structure and environment, compliance culture and information systems, relevant to the ERL1 obligations subject to the Audit:

- People - There is a strong awareness of obligations and understanding of roles and responsibilities by the relevant Synergy teams, including the Regulation and Compliance team and the broader business teams relevant to the ERL1 obligations. This Audit noted effective collaboration and communication between the teams across different business units.
- Process - Appropriate governance documentation and processes have been implemented to establish compliance expectations and embed good compliance management practices into day-to-day activities. These include:
 - Monitoring through a Control Register that details obligation, business owner accountability, risk and control(s) including reference to the respective policies, procedures, and training programs. The control registers are independently monitored for currency and status reported
 - Ongoing lines of communication with the network operator (i.e., Western Power) in relation to the verification of metering data to enable timely and accurate customer billing and
 - Regular reporting to Synergy's Board and the Audit and Risk Committee on the ERL1 compliance status and to the ERA for self-identified breaches, as well as on the status of previous Performance Audit recommendations.
- Technology - Synergy has implemented systems to enable an effective compliance environment, including an ERL Control Register, Retail Process Database (KANA), Incident Management System - Empower, online training platform - Enlighten, and Compliance Change Assessment tool.

The 36 instances of non-compliance noted during the audit period, 1 July 2021 to 30 June 2023, were all self-identified and reported by Synergy. Appropriate corrective measures have been undertaken to address the non-compliance as well as implement actions to minimise the risk of a re-occurrence to as low as reasonably possible. These non-compliances included one (1) major, 14 moderate and 21 minor impact non-compliances and were largely related to billing management, financial hardship, connection and reconnection, and complaints management.

Of the 36 self-reported self-identified non-compliance instances, nine (9) were related to the ERA nominated areas of special focus, particularly customers experiencing financial hardship and payment difficulties, minimum billing cycle, information on bills, overcharging and reconnection. These non-compliances had a moderate impact on customers or third parties, and it was noted that 33 out of 36 (92%) non-compliances were resolved during the audit period.

2.6 Deviations from the Audit Plan

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

Table 2: ERL1 obligations not relevant

Obligation No.	License Obligation	Auditor's comments
231	A retailer must not arrange for	This compliance obligation is applicable for the

Obligation No.	License Obligation	Auditor's comments
	disconnection of a customer's supply address for failure to pay a bill within 15 business days from the date of disconnection of that customer's gas supply when the circumstances specified in subclause 50(1)(a) apply.	disconnection of customer's gas supply, and hence, this compliance obligation is not applicable to Synergy for the purpose of the Audit.

2.7 Summary of Findings

The table below summarises the 36 findings identified in relation to the Licence obligations during the period 1 July 2021 to 30 June 2023, where Synergy had instances of non-compliance with the Licence obligations and/or where control deficiencies were noted.

Table 2: Non-compliance with the ERL1 obligations

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
18	<p>Electricity Industry Customer Transfer Code, clause 3.9(3)</p> <p>Retail Licence Condition 4.1.1</p> <p>A retailer must not disclose a contestable customer's data to any other person without the verifiable consent of the contestable customer, except in the circumstances defined.</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-23 as a contestable customer's data was disclosed to a third party without the customer's verifiable consent.</p> <p>The non-compliance was due to an agent error (i.e., Retail Operations team/outsourced call centre team member) as the agent provided a quote to a customer, which included the NMI (National Meter Identifier) of another customer.</p> <p>Our assessment confirmed that there are improved training and feedback programs for agents to minimise such cases in future. Also, a new CRM</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>(Customer Relationship Module) platform, Salesforce was launched in December 2022 (after occurrence of the non-compliance) that provides the following functionality:</p> <ol style="list-style-type: none"> 1. The latest CRM platform provides a secure web link for customers to provide consent for the disclosure of their data. 2. Once consent is received, the CRM platform automatically links that to the customer record. 3. An agent can verify against the customer records whether consent has been provided or not. <p>This reduces any risk of unauthorised disclosure to a third-party. We have noted a compliance rate of over 99.99% out of approximately one (1) million customers managed by Synergy every year.</p> <p>Further, through a review of one (1) sample for disclosure of customer details, we noted that verifiable consent was obtained as prescribed under the Electricity Industry Customer Transfer Code.</p>		
45	Electricity Industry Customer	Non-compliance and Control Deficiency rating - B/2 (non-compliant with	Taking into consideration the nature of the control,	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	<p>Transfer Code, clause 4.17 Retail Licence, condition 4.1.1</p> <p>A previous retailer must not bill a contestable customer for charges incurred after the transfer time, except in the case of an erroneous transfer.</p>	<p>generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-23, as a customer with multiple sites received bills from Synergy for charges incurred after transferring to another retailer.</p> <p>The non-compliance was due to an error in an automated process where the moveout request in relation to the energy data incorrectly provided by Western Power for the connection point was not correctly processed.</p> <p>Our assessment confirmed that the automatic moveout process was decommissioned in March 2023, and a manual moveout process was implemented to minimise such cases in future. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year.</p> <p>Also, through our review of one (1) sample moveout, we noted that the customer was adequately billed at the time of moveout in line with the moveout date provided.</p>	<p>the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
130	<p>Code of Conduct 2018, clause 2.2(1)</p> <p>Code of Conduct 2022, clause 9(1)</p> <p>A retailer or electricity marketing agent must ensure that standard form contracts, which are not unsolicited consumer agreements, are entered into according to the manner set out and the contract is provided as specified in clause 2.2(1) / 9(1).</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 as the standard contract was not made available within five (5) business days.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. Further, system enhancements were made in SAP CRM system to reflect Synergy's small use contract terms and conditions and to update the account offered in Salesforce where required. We have noted a compliance rate of over 99.99% out of approximately 190,000 new contracts that are entered each year.</p> <p>Also, through our review of one (1) sample new connection on a standard form of contract, we noted that a standard form of contract was provided within five (5) business days.</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.</p>	
144	<p>Code of Conduct 2018, clause 3.1(2)</p> <p>Code of Conduct 2022, clause</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	<p>18(2)</p> <p>Unless the customer agrees otherwise, a retailer must forward the customer's request for the connection to the relevant distributor that same day, if the request is received before 3pm on a business day; or the next business day if the request is received after 3pm or on a weekend or public holiday.</p>	<p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as requests for new connections were not sent by midnight the same day if the customer called before 3 pm, or by the next business day if the customer called after 3 pm.</p> <p>The non-compliance was due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. Also, Synergy's knowledge management team reviewed the relevant documented processes to minimise agent error and a weekly meeting is conducted to discuss service standard performance and non-compliance. We have noted a compliance rate of over 99.90% out of approximately 10,000 new connection requests received every year. Also, through our review of one (1) sample customer request, we noted that the connection request was forwarded to Western Power as per the timeframes specified in the Code of Conduct 2018/2022.</p>	<p>the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.</p>	
145	Code of Conduct 2018, clause 4.1	Non-compliance and Control Deficiency rating - B/3 (non-compliant with	Taking into consideration the nature of the control,	✓

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	<p>A retailer must issue a bill no more than once a month at least once and at least once every 3 months, except for the circumstances specified in subclause 4.1.</p> <p>Code of Conduct 2022, clause 19(1)</p> <p>A retailer must issue a bill at least once every 100 days except for the circumstances specified in subclause 19(2).</p>	<p>generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as Synergy issued a bill for a period greater than three (3) months/100 days. In both years, these breaches occurred due in part to Synergy not receiving energy data from Western Power in a timely manner consistent with regulatory requirements. However, the requirement for manual intervention to address billing exceptions also contributed to this non-compliance. Some instances also occurred due to printing issues, inconsistent meter reading types and agents not following the relevant account establishment and closure procedures.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. Also, a weekly meeting has been implemented to discuss service standard performance and non-compliance. We have noted a compliance rate of over 99.95% out of approximately 6.5 million bills issued every year. Through our review of 10 sample bills, we noted that</p>	<p>the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy and the significant reduction of non-compliance instances by 70% in 2022-23 due to improved controls, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		customers were issued a bill within three (3) months/100 days as per the requirement of the Code of Conduct 2018/2022.		
154	Code of Conduct 2018, clause 4.4 A retailer must issue a bill to a customer at the customer's supply address unless the customer has nominated another address or an electronic address.	Non-compliance and Control Deficiency rating - B/3 (non-compliant with generally adequate controls) This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as customer bills were not issued to the address nominated by the customers. The non-compliance was due to an agent error where the agent did not update/ select the customer's correct address (mailing or email). Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and weekly meetings are conducted to discuss compliance issues with strategic business partners to review that training was completed by agents. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year. Also, through our review of 10 sample bills, we noted that each customer was provided a bill to the correct customer email	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		address.		
155	Code of Conduct 2018, clause 4.5 (1) A retailer must include the minimum prescribed information in subclause 4.5(1) on a customer's bill, unless the customer agrees otherwise.	Non-compliance and Control Deficiency rating - B/3 (non-compliant with generally adequate controls) This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as incorrect information such as supply dates, Renewable Energy Buyback Scheme (REBS) or Distributed Energy Buyback Scheme (DEBS) information, tariff details, fees and charges, supply/mailling address, customer name, credit details, type of concessions was provided on customer bills. The non-compliance was due to an agent error, and impacted customers were overcharged/ undercharged in some instances. In some other instances, the customers did not have the correct credit/ concession information displayed on their bills. We further noted that bills had been corrected as soon as the discrepancies were identified. Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and weekly meetings are conducted to discuss compliance issues	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.	✓

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>with strategic business partners to confirm that training was completed by agents. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year.</p> <p>Also, through our review of 10 sample bills, we noted that correct information has been provided on customer bills.</p>		
155A	<p>Code of Conduct 2022, clause 21(1)</p> <p>In addition to any information required to be included on a customer's bill under another provision of this code, a retailer must include the information set out in subclauses 21(2), (3), (4), (5) and (6).</p>	<p>Non-compliance and Control Deficiency rating - B/3 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023 as incorrect information such as supply dates, Renewable Energy Buyback Scheme (REBS) or Distributed Energy Buyback Scheme (DEBS) information, tariff details, fees and charges, supply/ mailing address, customer name, credit details, type of concessions was provided on customer bills.</p> <p>The non-compliance was due to an agent error, and impacted customers were overcharged/ undercharged in some instances. In other instances, the customers did not have the correct credit/ concession information displayed on their bill. We further noted</p>	<p>Recommendation 01/2023 - Synergy should review the billing logic configuration in the SAP billing system to ensure that customer bills correctly represent billing information in accordance with regulatory requirements. Once reviewed, update the system configuration as required to ensure that customer bills are correctly processed with the SAP billing system. .</p>	✓

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>that bills have been corrected as soon as the discrepancies were identified.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and weekly meetings are conducted to discuss compliance issues with strategic business partners to confirm that training was completed by agents. We have noted a compliance rate of over 99.99% out of over two (2) million Renewable Energy Buyback Scheme (REBS) or Distributed Energy Buyback Scheme (DEBS) bills issued every year.</p> <p>Also, through our review of 10 sample bills, we noted that correct information has been provided on customer bills.</p>		
157	<p>Code of Conduct 2018, clause 4.6</p> <p>A retailer must base a customer's bill on the following:</p> <p>The distributor's or metering agent's reading of the meter at the customer's supply address; the customer's reading of the meter in the circumstances specified in subclause 4.6(1)</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022, as instances were noted where customers did not have the correct meter reading or meter read type displayed on their bill.</p> <p>The non-compliance was due to an agent error, and bills were corrected as soon</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	(b); or if the connection point is a type 7 connection point, the procedure as set out in the metrology procedure or Metering Code, or as set out in any applicable law.	<p>as the discrepancies were identified.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year. Additionally, no non-compliance was noted for this obligation in 2022-23.</p> <p>Also, through our review of one (1) sample customer bill, we noted that correct information was provided on the customer bill.</p>		
166	<p>Code of Conduct 2018, clause 4.12(1)</p> <p>Code of Conduct 2022, clause 25(1)</p> <p>If a retailer offers alternative tariffs and a customer applies to receive an alternate tariff, and demonstrates to the retailer that they satisfy the conditions of eligibility, a retailer must change the customer to an alternate tariff within 10 business days of the</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, where customer requests to change to an alternative retail tariff were not completed within 10 business days.</p> <p>The non-compliance instances were due to agent errors. In majority of the instances, the agent did not send the required service notification to Western</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	customer satisfying those conditions	<p>Power to implement the required meter changes to facilitate the retail tariff change. As a result, customers retail tariff was not changed within 10 business days of the customer satisfying the conditions mentioned within the Code of Conduct 2018/2022 obligations.</p> <p>Our assessment confirmed that there are improved training programs for agents and periodic quality performance management meetings with agents to minimise such cases in future. We have noted a compliance rate of over 99.99% out of approximately one million customers managed by Synergy every year.</p> <p>Also, through our review of one (1) sample change in tariff request, we noted that the request has been completed within the required timeframes as per the Code of Conduct 2018/2022.</p>		
169	<p>Code of Conduct 2018, clause 4.14(2)</p> <p>Code of Conduct 2022, clause 31(2)</p> <p>If a customer's account is in credit at the time of account closure, a retailer must, in accordance with</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-23, where a customer credit was not transferred within 12 business days during the</p>	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	the customer's instructions, transfer the amount of credit to another account that the customer has with the retailer or a bank account nominated by the customer, within 12 business days or other agreed time.	<p>account closure process. The non-compliance occurred due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year.</p> <p>Also, through our review of one (1) sample customer refund during the final billing process, we noted that customer credit was processed within 12 business days as per the Code of Conduct 2018/2022.</p>	<p>compliance.</p> <p>There are no further recommendations.</p>	
176	<p>Code of Conduct 2018, clause 4.17(2)</p> <p>If a retailer proposes to recover an amount undercharged as a result of an error, defect, or default for which the retailer or distributor is responsible (including where a meter has been found to be defective), a retailer must do so in the manner specified in subclause 4.17(2).</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as customers were billed for undercharges in excess of 12 months. The non-compliance occurred due to an agent error where the agent re-billed the account for a date more than 365 days prior when completing a billing correction process.</p> <p>Our assessment confirmed that there are improved training programs for</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	<p>Code of Conduct 2022, clause 29(1)</p> <p>If a retailer proposes to recover an amount undercharged a retailer must do so in the manner specified in subclause 29(1)</p>	<p>agents to minimise such cases in future. Further, A system enhancement was implemented in July 2023, wherein SAP ISU will now check if a bill is more than 12 months in the past and an exception will be raised for the Retail Operations Team to investigate and address the issue before a bill is sent to the customer. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year.</p> <p>Also, through our review of one (1) sample undercharge to a customer, we noted that the undercharge calculated was in line with the requirement of the Code of Conduct 2018/2022.</p>		
177	<p>Code of Conduct 2018, clause 4.18(2)/Code of Conduct 2022, clause 30(1)</p> <p>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</p>	<p>Non-compliance and Control Deficiency rating - B/3 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, as incorrect account establishment fee and distributed energy buyback scheme application fee were charged to customers, which resulted in overcharge and customers could not be notified and remediated within the required timeframes. The non-compliance occurred</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.</p>	✓

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	<p>defective), the retailer must:</p> <ul style="list-style-type: none"> • use its best endeavours to inform the customer within 10 business days of the retailer becoming aware of the error, defect, or default • subject to subclauses 4.18(6) and 4.18(7), ask the customer for instructions for the credit or repayment of the amount. 	<p>because SAP ISU system was not programmed appropriately to identify customer accounts eligible for fee waivers related to account establishment and distributed energy buyback scheme. As a result, a system code enhancement was implemented in SAP ISU system during October 2022 and August 2023, so the issue does not reoccur and a monitoring report has been established to ensure any new issues relating to Account Establishment fee waivers (overcharged accounts) are quickly identified so timely remediation can occur if required. Also, a manual workaround was put in place to manage immediate impacts and prevent further breaches. We have noted a compliance rate of over 99.90% out of approximately 6.5 million bills issued every year.</p> <p>Also, through our review of five (5) sample overcharges to a customer, we noted that the overcharge was communicated to the customer within 10 business days of identification and adequate steps have been taken to reverse the overcharge amount in line with the requirement of the Code of Conduct 2018/2022.</p>		
178	Code of Conduct 2018, clause 4.18(3)	Non-compliance and Control Deficiency rating - B/3 (non-compliant with	Taking into consideration the nature of the control,	✓

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	<p>Code of Conduct 2022, clause 30(2)</p> <p>A retailer must pay the amount overcharged in accordance with the customer's instructions within 12 business days of receiving the instructions.</p>	<p>generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where a customer credit was not transferred within 12 business days after receipt of instruction from the customer. The non-compliance occurred due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year. Also, through our review of five (5) samples of customer refunds due to overcharge, we noted that customer credit was processed within 12 business days of customer request as per the Code of Conduct 2018/2022.</p>	<p>the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.</p>	
183A	<p>Code of Conduct 2022, clause 31(1)</p> <p>If a customer requests the retailer to arrange for the preparation and issue of a final bill for the customer's supply address, the retailer must</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where final billing was not arranged as per the</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	use its best endeavours to arrange for a meter reading and the preparation and issue of a final bill for the supply address in accordance with the customer's request.	<p>customer instructions. The non-compliance occurred due to an agent error where the request was not recorded in SAP CRM to close the account. We noted that final bills were arranged after identifying the issue.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year.</p> <p>Also, through our review of one (1) sample of customer moveout, we noted that final billing was arranged as per the customer instruction in line with the Code of Conduct 2022.</p>	adequate in addressing the cause of the non-compliance. There are no further recommendations.	
184A	<p>Code of Conduct 2022, clause 32(1)</p> <p>Despite any other arrangement or agreement that may be in place between the retailer and the customer in relation to paying bills, the retailer must allow the customer who has entered into a standard form contract to choose to receive bills, by post as paper bills or by</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where a bill was not issued to the address nominated by the customer. The instance of non-compliance occurred due to an agent error where the agent made a typographical error while recording the email address or where the agent did not enter an updated email</p>	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	email sent to an email address provided by the customer.	<p>address for a customer.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked (linked with KPI as well as performance incentives) to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year.</p> <p>Also, through our review of one (1) sample release of a customer bill, we noted that the customer bill was provided to the nominated address in line with the Code of Conduct 2022.</p>		
189	<p>Code of Conduct 2018, clause 5.3</p> <p>Prior to commencing a direct debit facility, a retailer must obtain a customer's verifiable consent and agree with the customer the date of commencement of the facility and the frequency of the direct debits.</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, where customers who had a direct debit arrangement established on their account did not provide their verifiable consent to establish a direct debit facility.</p> <p>The non-compliance occurred due to an agent error, where an agent did not read the required direct</p>	<p>Recommendation 02/2023 - Synergy should implement greater speech analytical capability in new telephony system scheduled to release in November 2023 to detect if the consent is appropriately obtained by agents and corrective actions should be taken where consent has not been obtained. This should reduce the occurrence of failing to obtain consent before applying direct debit arrangements for customers and effectively monitor compliance with</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>debit declaration to obtain the customer's verifiable consent to enter into a direct debit arrangement</p> <p>We understand that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 1 million customers managed by Synergy every year. Also, through our review of one (1) sample direct debit facility activated for a customer, we noted that verifiable customer consent was obtained in line with the Code of Conduct 2018.</p>	obtaining consent	
196	<p>Code of Conduct clause, 2018, 5.6(5)</p> <p>Code of Conduct clause, 2022, 37(6)</p> <p>If a residential customer has been assessed as being in financial hardship, a retailer must retrospectively waive any late payment fee charged to this customer's last bill prior to the assessment being made</p>	<p>Non-compliance and Control Deficiency rating - B/3 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022, as late payment fees on the last bill prior to a customer being assessed as being in financial hardship were not waived. We further noted that late payment fees are reversed after the identification of the issue. The non-compliance occurred due to an agent</p>	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in the future, and system enhancements have also been implemented in SAP CRM to automatically reverse the late payment fees for the hardship customers. We have observed a compliance rate of over 99.99% out of approximately 36,000 customers assisted for payment difficulties or financial hardship every year and no instances of non-compliance were noted for this obligation in 2022-23.</p> <p>Also, through our review of 10 sample hardship customers, we noted that late payment fees were waived in line with the Code of Conduct 2018/2022.</p>		
197	<p>Code of Conduct 2018, clause 5.7(1)</p> <p>Code of Conduct 2022, clause 38(1)</p> <p>A retailer must not require a customer, who has vacated a supply address, to pay for electricity consumed at the customer's supply address in the circumstances specified in</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as customers were charged for the consumption beyond the moveout date.</p> <p>We noted that the overcharge was reversed after the identification of</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	subclause 5.7(1) / 38(1).	<p>the issue.</p> <p>The non-compliance occurred due to an agent error as an incorrect moveout date was recorded in SAP CRM.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked (with KPIs and performance incentives) to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year.</p> <p>Also, through our review of one (1) sample customer moveout, we noted that the customer has been correctly charged until the moveout date, in line with the Code of Conduct 2018/2022.</p>		
199	<p>Code of Conduct 2018, clause 5.7(4)</p> <p>Notwithstanding subclauses 5.7(1) and (2), a retailer must not require a previous customer to pay for electricity consumed at the supply address in the circumstances specified in subclause 5.7(4).</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as existing customers were charged for consumption at a supply address after a new contract was agreed to with a new customer.</p>	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	<p>Code of Conduct 2022, clause 38(4)</p> <p>Despite subclauses 38(1) and (2), a retailer must not require a previous customer to pay for electricity consumed at the supply address in the circumstances specified in subclause 38(4).</p>	<p>We noted that the overcharge was reversed after the identification of the issue. The non-compliance occurred due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance (linked with KPIs and Performance incentives) is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year.</p> <p>Also, through our review of one (1) sample customer moveout, we noted that the customer has been correctly charged until the moveout date in line with the Code of Conduct 2018/2022.</p>	recommendations.	
201	<p>Code of Conduct 2018, clause 5.8(2)</p> <p>Code of Conduct 2022, clause 39(2)</p> <p>A retailer must not recover or attempt to recover a debt from a person other than the customer with whom the retailer has or had entered into a</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where the debt owed by a customer was attempted to be recovered from a different customer. We noted that the issue was resolved after it was</p>	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	contract for the supply of electricity to that supply address.	<p>identified. The non-compliance occurred due to an agent error as the agent changed the name on the existing account rather than establishing a new contract for the new customer.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year.</p>		
202	<p>Code of Conduct 2018, clause 6.1(1)</p> <p>Code of Conduct 2022, clause 40(1)</p> <p>If a residential customer informs a retailer that the residential customer is experiencing payment problems, a retailer must assess whether the residential customer is experiencing payment difficulties or financial hardship within five (5) business days; or,</p>	<p>Non-compliance and Control Deficiency rating - B/3 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as customers were not assessed for payment difficulties or financial hardship within the prescribed timeframes.</p> <p>The non-compliance occurred due to an agent error as the agent did provide the instalment plan requested by the customer but did not complete the payment difficulty or financial hardship assessment as per the</p>	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.	✓

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	if the retailer cannot make the assessment within five (5) business days, refer that customer to a relevant consumer representative to make the assessment.	<p>processes documented.</p> <ol style="list-style-type: none"> 1. We understand that the following initiatives have been taken to reduce instances of non-compliance: Staff were provided with feedback and targeted training was undertaken to address the reasons of errors being made and referral to the correct procedures 2. License compliance is linked with the staff KPIs and performance incentives. Also, penalties mechanism has been established for poor compliance performance. 3. Compliance monitoring is tracked weekly and monthly and necessary actions are taken against non-compliances. <p>We have observed a compliance rate of over 99.90% out of approximately 36,000 customers assisted for payment difficulties or financial hardship every year. Also, through our review of 10 sample payment difficulty and hardship customers, we noted that the hardship assessment was completed within the timeframes as prescribed under the Code of Conduct 2018/2022.</p>		

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
213	<p>Code of Conduct 2018, clause 6.4(2)</p> <p>Code of Conduct 2022, clause 43(1)</p> <p>When offering or amending an instalment plan to a residential customer experiencing payment difficulties or financial hardship, a retailer must comply with subclause 6.4(2).</p> <p>A retailer must ensure that a payment plan for a residential customer is fair and reasonable taking into account the information in subclause 43(1)(a) and (1)(b).</p>	<p>Non-compliance and Control Deficiency rating - B/3 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as customers assessed as experiencing financial hardship or payment difficulties were offered alternative payment arrangements, however, information about the customer's capacity to pay and consumption history were not considered by Synergy to ensure that the instalment plan was fair and reasonable.</p> <p>We noted that issue was resolved after being identified. The non-compliance occurred due to an agent error as customers were not asked if they could meet their short-term financial commitments (STFC) when establishing a payment arrangement.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. Synergy also undertook an internal review of its compliance with all affordability obligations and</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>There are no further recommendations.</p>	✓

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		improvements were made to standard operating procedures and relevant hardship assessment tool. We have noted a compliance rate of over 99.99% out of approximately 430,000 payment arrangements processed every year. Also, through our review of 10 sample payment difficulty and hardship customers, we noted that a payment plan was offered to customers after discussing their short-term financial commitments (STFC) as prescribed under the Code of Conduct 2018/2022.		
214	Code of Conduct 2018, clause 6.4(3) Code of Conduct 2022, clause 43(5) if a residential customer accepts an instalment plan offered by a retailer, the retailer must provide the residential customer with the information specified in subclause 6.4(3)(a) within five (5) business days and notify the residential customer of any amendments to the instalment plan at least five	Non-compliance and Control Deficiency rating - B/3 (non-compliant with generally adequate controls) This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as customers were not given the agreed instalment plan information within five (5) business days. The non-compliance occurred due to an agent error as the agent did not enter the payment arrangement in SAP CRM and manually deselecting the correspondence option in SAP CRM resulted in the instalment plan letter not being sent.	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.	✓

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	(5) business days before they come into effect.	<p>We understand that the following initiatives have been taken to reduce the instances of non-compliance:</p> <ol style="list-style-type: none"> 1. Staff were provided with feedback and targeted training was undertaken to address the reasons of errors being made and referral to the correct procedures 2. License compliance is linked with the staff KPIs and performance incentives. Also, penalties mechanism has been established for poor compliance performance. 3. Compliance monitoring is tracked weekly and monthly and necessary actions are taken against non-compliances 4. Standard operating procedures have been updated and Synergy's knowledge management system is reviewed to provide improved guidance to agents. <p>We have noted a compliance rate of over 99.99% out of approximately 430,000 payment arrangements processed every year.</p>		

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		Also, through our review of 10 sample payment difficulty and hardship customers, we noted payment plan letters were sent and shared within five (5) business days as prescribed under the Code of Conduct 2018/2022.		
229	<p>Code of Conduct 2018, clause 7.1(1)</p> <p>Code of Conduct 2022, clause 48(1)</p> <p>Prior to arranging for a disconnection of a customer's supply address for failure to pay a bill, retailer must give the customer a reminder notice, which contains the information specified in subclause 7.1(1)(a), not less than 15 business days from the dispatch date of the bill. The retailer must use its best endeavours to contact the customer to advise of the proposed disconnection and give the customer a disconnection warning, in the manner and timeframes</p>	<p>Non-compliance and Control Deficiency rating - B/4 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as in five (5) and eight (8) instances in 2021-2022 and 2022-2023 respectively, customers were disconnected for non-payment without a disconnection notice.</p> <p>We noted that this issue was resolved after being identified. The non-compliance occurred due to an agent error as the agent incorrectly updated the customer's mailing address and/or email address resulting in the required collection notices being sent to the wrong address and in some cases, the agent did not establish the instalment plan as requested by the customer.</p> <p>Our assessment confirmed that there are improved training programs for</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	specified in subclause 7.1(1).	agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately one million customers managed by Synergy every year. Also, through our review of 10 sample disconnected customers, we noted disconnection notices were provided within the required timeframes as prescribed under the Code of Conduct 2018/2022.		
235	Code of Conduct 2018, clause 7.7(1) Where a customer provides a retailer with confirmation from an appropriately qualified medical practitioner that a person residing at the customer's supply address requires life support equipment, the retailer must comply with subclause 7.7(1).	Non-compliance and Control Deficiency rating - B/4 (non-compliant with generally adequate controls) This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, because a residential customer who had eligible medical equipment registered with Synergy had their life support equipment (LSE) registration removed resulting in a type 1 breach. We noted that the issue was resolved after being identified. The non-compliance occurred due to an agent error as the removal task was raised by an agent without contacting the customer to confirm that the LSE registration	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>was no longer required.</p> <p>We further noted that after the incident, all standard operating procedures were reviewed, notices were published on all internal communication forums, and monitoring of LSE customer related calls was increased by 50%. The agents concerned received disciplinary action and contractual sanctions (financial penalty) were applied to Synergy's strategic partner.</p> <p>All life support de-registrations that occurred in the month of January 2023 were reviewed and found to be completed correctly. We have noted a compliance rate of over 99.95% in comparison to the approximately 2,500 medically certified LSE customers managed by Synergy every year.</p> <p>Also, through our review of five (5) sample deregistered life support customers, we noted that confirmation from the life support customer that the customer no longer required LSE was obtained as prescribed under the Code of Conduct 2018.</p>		
241	<p>Code of Conduct 2018, clause 7.7(7)</p> <p>A retailer or distributor must remove the customers' details</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed,</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	from the life support equipment register in the circumstances and timeframes as specified in subclause 7.7(7).	<p>Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where customer details were not removed from the life support equipment register within the regulated timeframes after the customer notified Synergy that registration was no longer required.</p> <p>We noted that the issue was resolved after being identified. The non-compliance occurred due to an agent error as the agent did not notify the Synergy life support team to have the registration removed. We were further informed that the breach had no impact on the affected customers.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. Also, a peer review process of all life support contacts and actions was undertaken in October 2022. We have noted a compliance rate of over 99.80% in comparison to 2500 medically certified LSE customers managed by Synergy every year. Also, through our review of one (1) sample life support customer, we noted that the life support customer was deregistered within the</p>	and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		required timeframes as specified in subclause 7.7(7) under the Code of Conduct 2018.		
243	<p>Code of Conduct 2018, clause 8.1(2)</p> <p>Code of Conduct 2022, clause 53(3)</p> <p>A retailer must forward the request for reconnection to the relevant distributor within the timeframes specified in subclause 8.1(2).</p>	<p>Non-compliance and Control Deficiency rating - B/4 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, where reconnection service notifications were not sent to Western Power within the timeframes specified in subclause 8.1(2). The non-compliance occurred due to an agent error.</p> <p>We were informed that, if Synergy fails to issue a reconnection notice to WP in a timely manner, Synergy then submits an urgent reconnection request (at Synergy's expense) to minimise the impact on the customer. In certain instances, the customer is reconnected within the standard timeframes, as WP prioritises the urgent reconnection request from Synergy, effectively offsetting the delay.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and</p>	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. There are no further recommendations.	✓

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>compliance performance is being tracked to address such issues on a periodic basis.</p> <p>We understand that the following additional SAP CRM controls have been implemented in June 2023:</p> <ol style="list-style-type: none"> 1. If the site address for reconnection is incorrect, then the SAP CRM system will issue a warning message to inform the contact centre agent to confirm the correct site address with the customer 2. The SAP CRM system will automatically trigger a new reconnection request. <p>We were informed that there have been no further breaches after SAP CRM system control improvements.</p> <p>Additionally, Synergy's disconnection documents have been checked to confirm there are no exceptions that would prevent the move-in process from working correctly. We noted more than 98% of compliance out of approximate 2,500 reconnection requests managed every year. Through our review of 10 sample reconnection requests, we noted that the</p>		

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		requests have been forwarded to Western Power within the timeframes specified under the Code of Conduct 2018/2022.		
299	<p>Code of Conduct 2018, clause 12.1(2)</p> <p>Code of Conduct 2022, clause 87(2)</p> <p>The standard complaints and dispute resolution procedure under subclause 87(1) must comply with the requirements specified in subclauses 87(2)(a), (b), (c) and (d)</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where customers who did not consider their complaint to have been resolved in a manner acceptable to them were not advised their complaint could be escalated to a senior person within Synergy.</p> <p>The issue was resolved after being identified. The non-compliance was due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. Further, all agents completed the annual Synergy 'Complaints' training module in 2022/23. We have noted a compliance rate of over 99.90% out of</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>Also, this obligation is no longer applicable to licensees, as it was removed from the code when it was amended on 20 February 2023 and hence, no further action is required to comply with the previous requirement.</p> <p>.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		approximately 24,000 complaints managed in 2022/23 Also, through our review of one (1) sample customer complaint, we noted that the customer was advised that a complaint can be escalated to a senior person within Synergy as required under the Code of Conduct 2018/2022.		
300	Code of Conduct 2018, clause 12.1(3) A retailer or a distributor must advise the customer in accordance with subclause 12.1(3).	Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls) This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, where customers who did not consider their complaint to have been resolved in a manner acceptable to them were not advised their complaint could be escalated to a senior person within Synergy. The issue was resolved after being identified. The non-compliance was due to an agent error. Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. Further, all agents completed the annual	Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance. Also, this obligation is no longer applicable to licensees, as it was removed from the code when it was amended on 20 February 2023 and hence, no further action is required to comply with the previous requirement.	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		Synergy 'Complaints' training module in 2022/23. We have noted a compliance rate of over 99.90% out of approximately 24,000 complaints managed in 2022/23. Also, through our review of one (1) sample customer complaint, we noted that the customer was advised that a complaint can be escalated to a senior person within Synergy as required under the Code of Conduct 2018/2022.		
301	<p>Code of Conduct, 2018 clause 12.1(4)</p> <p>Code of Conduct, 2022 clause 89</p> <p>On receipt of a written complaint by a customer, a retailer or distributor must acknowledge the complaint within 10 business days and respond to the complaint within 20 business days.</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022, where a customer complaint was not acknowledged within the regulated timeframe. The non-compliance was due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. Further, all agents completed the annual Synergy 'Complaints' training module in 2022/23 and no non-compliance was</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>noted for this obligation in 2022-23. We have noted a compliance rate of over 99.99% out of approximately 24,000 complaints managed in 2022/23.</p> <p>Also, through our review of one (1) sample customer complaint, we noted that the complaint had been acknowledged and responded to within the required timeframes as per the Code of Conduct 2018/2022.</p>		
302	<p>Code of Conduct 2018, clause 12.2</p> <p>A retailer must comply with any guideline developed by the ERA to distinguish customer queries from customer complaints.</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, as instances were noted where complaints were either not recorded or raised as queries instead of complaints. The non-compliance was due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. Further, all agents completed the annual Synergy 'Complaints' training module in</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>2022/23. We have noted a compliance rate of over 99.95% out of approximately 24,000 complaints managed in 2022/23.</p> <p>Also, through our review of one (1) sample customer complaint, we noted that the customer query/ complaint had been adequately categorised as a complaint per the Code of Conduct 2018.</p>		
402	<p>Electricity Industry Metering Code, clause 5.17(1)</p> <p>A user must provide standing data and validated and where necessary substituted or estimated, energy data to the user's customer to which that information relates where the user is required by an enactment or an agreement to do so for billing purposes or for the purpose of providing metering services to the customer.</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as instances were noted where customers did not have correct meter readings displayed on their bill and were therefore provided incorrect energy data for billing purposes.</p> <p>This attributed to an agent error where they entered a meter reading into SAP CRM which was not provided by the Western Power. We further noted that bills were corrected as soon as the discrepancies were identified.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year.</p> <p>Also, through our review of five (5) sample customer bills, we noted that correct information has been provided on customer bills as per the Electricity Industry Metering Code.</p>		
408	<p>Electricity Industry Metering Code, clause 5.19(3)</p> <p>Subject to subclauses 5.19(3A) and 5.19(6), the user must, within 1 business day after becoming aware of any change in an attribute described in subclause 5.19(2), notify the network operator of the change</p>	<p>Non-compliance and Control Deficiency rating - B/3 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 as Customer Detail Notifications (CDN) were not sent to Western Power within one (1) business day of Synergy becoming aware of a change in the customer details.</p> <p>The non-compliance was due to a combination of agent errors and SAP CRM system issues.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>such issues on a periodic basis. Also, Synergy has developed a system enhancement in SAP CRM, a CDN monitoring report, that provides greater oversight and monitoring of all CDN issues. The report is generated and monitored daily to identify where remedial action is required and to ensure all CDNs have been created and sent to Western Power within prescribed timeframes. We have noted a compliance rate of over 98% out of approximately 600 k CDN shared with Western Power by Synergy every year.</p> <p>Also, through our review of 10 sample CDNs, we noted that CDNs have been forwarded to Western Power within the prescribed timeframes.</p>		
455	<p>Electricity Industry Metering Code, clause 7.5</p> <p>A Code participant must subject to subclauses 5.17A and 7.6 not disclose or permit the disclosure of confidential information provided to it under or in connection with the Code and may only use or reproduce confidential information for the purpose for</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where the NMI (National Meter Identifier) of a customer was disclosed without verifiable consent. The non-compliance was due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for</p>	<p>Taking into consideration the nature of the control, the relative low number of non-compliances to the number of transactions performed, and the ongoing actions taken by Synergy, we have considered that the implemented improved controls are adequate in addressing the cause of the non-compliance.</p> <p>There are no further recommendations.</p>	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
	which it was disclosed, or another purpose contemplated by the Code.	<p>agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately one million customers managed by Synergy every year.</p> <p>Also, through our review of one (1) sample case of customer data sharing, we noted that customer details were shared after obtaining verifiable consent as required under the Electricity Industry Metering Code.</p>		
496	<p>Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 40</p> <p>Subject to specified exceptions, the licensee must offer to supply electricity under a standard form contract to a customer who requests it.</p>	<p>Non-compliance and Control Deficiency rating - B/2 (non-compliant with generally adequate controls)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where eligible customers were not offered electricity supply on the standard electricity agreement.</p> <p>The non-compliance was due to an agent error where the agent incorrectly advised the customer that Synergy could not establish a new contract due to there being a pre-existing contract at the premises and also that they could not open the account.</p> <p>Our assessment confirmed</p>	The improved controls implemented by Synergy are considered sufficient to address the cause of the non-compliance. There are no further recommendations.	

Obligation No.	Licence Obligation	Findings	Auditor's recommendations	Areas of special focus
		<p>that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately one million customers managed by Synergy every year.</p> <p>Also, through our review of one (1) sample customer request for move-in, we noted that the customer was offered a standard form of contract as required.</p>		

2.8 Summary of previous audit recommendations

This Audit considered Synergy's progress in completing the action plans detailed in the 2021 Performance Audit Report. Based on our examination of relevant documents, discussion with Synergy's personnel and consideration of the results of testing against the associated Licence obligations, we determined that Synergy has completed and closed out all three (3) action plans detailed in the 2021 Performance Audit Report.

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

2.9 Summary of recommendations to address current non-compliances and control deficiencies

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

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

Rec Reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by end of audit period
01/ 2023	B/3 Compliance Obligation-155A	Recommendation 01/2023 - Synergy should review the billing logic configuration in the SAP	The recommendation was agreed after

Rec Reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by end of audit period
	<p>Code of Conduct 2022, clause 21(1)</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 as incorrect information such as supply dates, Renewable Energy Buyback Scheme (REBS) or Distributed Energy Buyback Scheme (DEBS) information, tariff details, fees and charges, supply/mailling address, customer name, credit details, type of concessions was provided on customer bills.</p> <p>The non-compliances were due to agent error and customers were impacted as they were overcharged/ undercharged in some instances. In some other instances, the customers did not have the correct credit/ concession information displayed on their bills. We further noted that bills were corrected as soon as the discrepancies were identified.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and weekly meetings are conducted to discuss compliance issues with Synergy's strategic business partner to confirm that training was completed by agents. We have noted a compliance rate of over 99.99% out of over two (2)</p>	<p>billing system to ensure that customer bills correctly represent billing information in accordance with regulatory requirements. Once reviewed, update the system configuration, as required to ensure that customer bills are correctly processed with the SAP billing system.</p>	<p>the audit period and therefore could not be addressed until the date of the Audit Report.</p> <p>This will be incorporated into the Post Audit Implementation Plan for the 2023 Audit.</p>

Rec Reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by end of audit period
	<p>million Renewable Energy Buyback Scheme (REBS) or Distributed Energy Buyback Scheme (DEBS) bills issued every year.</p> <p>Also, through our review of 10 sample bills, we noted that correct information was provided on customer bills.</p>		
02/2023	<p>B/2 Compliance Obligation - 189 Code of Conduct 2018, clause 5.3</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, where customers who had a direct debit arrangement established on their account did not provide their verifiable consent to establish a direct debit facility. The non-compliance occurred due to an agent error, where an agent did not read the required direct debit declaration to obtain the customer's verifiable consent to enter into a direct debit arrangement.</p> <p>We understand that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 1 million customers managed by Synergy every year.</p>	<p>Synergy should implement greater speech analytical capability in new telephony system scheduled to release in November 2023 to detect if the consent is appropriately obtained by agents and corrective actions should be taken where consent has not been obtained. This should reduce the occurrence of failing to obtain consent before applying direct debit arrangements for customers and effectively monitor compliance with obtaining consent.</p>	<p>The recommendation was agreed after the audit period and therefore could not be addressed until the date of the Audit Report.</p> <p>This will be incorporated into the Post Audit Implementation Plan for the 2023 Audit.</p>

Rec Reference	Non-Compliance / Controls Improvement	Auditor's recommendations	Action taken by the licensee by end of audit period
	Also, through our review of one (1) sample direct debit facility activated for a customer, we noted that verifiable customer consent was obtained in line with the Code of Conduct 2018.		

2.10 Limitations

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

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

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

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

3. Compliance performance overview

The following tables summarise the assessments made during the Audit of Synergy's compliance and the adequacy of controls in place to manage compliance with the relevant obligations or conditions of the ERL1.

Table 4 sets out the rating scale defined by the ERA in the Guidelines for the assessment of the level of compliance with the conditions of the ERL1. For the highest possible compliance rating to be achieved, Synergy was required to demonstrate it has maintained mature processes and controls over the Audit Period to facilitate compliance with the relevant obligations.

Table 4: Compliance and controls adequacy rating scale

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

Table 5 summarises the assessments made through this Audit on Synergy's compliance and the adequacy of controls in place to manage compliance with the obligations or conditions of the ERL1.

Table 5: Compliance and controls rating scale summary

Controls rating	Compliance rating					
	1	2	3	4	N/R	Total
A	209					209
B		22	11	3		36
C						
D						
N/P					95	95
Total	209	22	11	3	95	340

Note: in accordance with the ERA Audit Guidelines, obligations assessed as being not applicable to Synergy's operations have not been included within this report. These not applicable obligations comprise of the obligations provided within the approved Audit Plan.

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

Table 6: Compliance and controls summary

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
6	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 3.2(2)	✓					4	✓				
7	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 3.4(1)	✓					4	✓				
8	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 3.5(3)					✓	4					✓
9	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 3.6(2)					✓	4					✓
16	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 3.9(1)	✓					4	✓				
17	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 3.9(2)	✓					4	✓				
18	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 3.9(3)		✓				4		✓			
19	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 3.9(4)	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
23	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.2(2)	✓					4	✓				
24	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.3	✓					4	✓				
25	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.4(1)	✓					4	✓				
26	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.4(2)	✓					4	✓				
27	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.5(1)	✓					4	✓				
28	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.6(3)					✓	4					✓
29	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.7	✓					4	✓				
30	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.8(2)					✓	4					✓
34	4.1.1 Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.9(6)					✓	4					✓

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
37A	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.10(4)					✓	4					✓
39	4.1.1 Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.11(3)					✓	4					✓
40	4.1.1 Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.12(3)					✓	4					✓
43	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.15					✓	5					✓
44	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.16	✓					4	✓				
45	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 4.17		✓				4		✓			
48	Electricity Industry (Licence Conditions) Regulations, regulation 5(2)	Electricity Industry Customer Transfer Code, clause 5.2	✓					4	✓				
48A	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 6.1	✓					4	✓				
49	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 6.2	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
52	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 6.4(1)					✓	4					✓
53	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 6.4(2)					✓	4					✓
54	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 6.6	✓					4	✓				
55	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 7.1(1)					✓	5					✓
56	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 7.1(2)					✓	5					✓
57	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 7.1(3)					✓	4					✓
58	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 7.2(4)					✓	4					✓
59	Retail Licence, condition 4.1.1	Electricity Industry Customer Transfer Code, clause 7.3(2)					✓	5					✓
79	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 5	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
80	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 6	✓					4	✓				
81	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 7	✓					4	✓				
82	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 8	✓					4	✓				
83	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 9	✓					4	✓				
84	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 10	✓					4	✓				
85	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 11	✓					4	✓				
86	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 12	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
86A	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 12					✓	4					✓
87	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 13	✓					4	✓				
88	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 14	✓					4	✓				
89	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 15	✓					4	✓				
90	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulations 16(1A), 16(2) and 34	✓					4	✓				
91	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 17	✓					4	✓				
92	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 18	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
93	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 19	✓					4	✓				
94	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 20	✓					4	✓				
95	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 21	✓					4	✓				
96	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 32	✓					4	✓				
97	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 33(2)	✓					4	✓				
98	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulations 33(3) and (4)	✓					4	✓				
98A	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 34A	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
98B	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 34B	✓					4	✓				
98C	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 34C	✓					4	✓				
100	Retail Licence, condition 6.8.1 Integrated Regional Licence, condition 6.8.1	Electricity Industry (Customer Contracts) Regulations, regulation 38	✓					4	✓				
101	Retail Licence, condition 5.3.1	Electricity Industry Act, section 13(1)	✓					4	✓				
105	Retail Licence, condition 4.2.1	Economic Regulation Authority (Licensing Funding) Regulations 2014	✓					4	✓				
106	Retail Licence, condition 4.1.1	Electricity Industry Act, section 31(3)	✓					5	✓				
107	Retail Licence, condition 4.1.1	Electricity Industry Act, section 41(6)					✓	4					✓
108	Retail Licence, condition 6.4.1	Electricity Industry Act, section 54(1)	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
109	Retail Licence, condition 6.6.1	Electricity Industry Act, section 54(2)	✓					4	✓				
110	Retail Licence, condition 6.7.1	Electricity Industry Act, section 76					✓	4					✓
111	Retail Licence, condition 6.1.1	Electricity Industry Act, section 101	✓					4	✓				
114	Electricity Industry Act, section 11	<i>Retail Licence, condition 6.3.1</i>					✓	4					✓
116	Electricity Industry Act, section 11	Retail Licence, condition 6.4.2	✓					5	✓				
117	Electricity Industry Act, section 11	<i>Retail Licence, condition 6.4.3</i>	✓					5	✓				
118	Electricity Industry Act, section 11	<i>Retail Licence, condition 6.5.1</i>	✓					4	✓				
119	Electricity Industry Act, section 11	Retail Licence, condition 4.3.1	✓					4	✓				
120	Electricity Industry Act, section 11	Retail Licence, condition 5.2.4					✓	4					✓
121	Electricity Industry Act, section 11	Retail Licence, condition 5.3.2	✓					4	✓				
123	Electricity Industry Act, section 11	Retail Licence, condition 4.4.1					✓	4					✓
124	Electricity Industry Act, section 11	Retail Licence, condition 4.4.1	✓					3	✓				
125	Electricity Industry Act, section 11	Retail Licence, condition 3.8.1 and 3.8.2	✓					4	✓				
126	Electricity Industry Act, section 11	Retail Licence, condition 3.7.1	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
129 A	Electricity Industry Act, section 82	Code of Conduct, clause 8 Retail Licence, condition 6.3.1					✓	4					✓
130	Electricity Industry Act, section 82	Code of Conduct, clause 9(1) Retail Licence, condition 6.3.1		✓				3		✓			
131	Electricity Industry Act, section 82	Code of Conduct, clause 9(2) Retail Licence, condition 6.3.1	✓					4	✓				
132	Electricity Industry Act, section 82	Code of Conduct, clause 10(1) Retail Licence, condition 6.3.1	✓					4	✓				
133	Electricity Industry Act, section 82	Code of Conduct, clause 10(2) Retail Licence, condition 6.3.1	✓					4	✓				
133 A	Electricity Industry Act, section 82	Code of Conduct, clause 10(3) Retail Licence, condition 6.3.1	✓					4	✓				
134	Electricity Industry Act, section 82	Code of Conduct, clause 2.3(4) Retail Licence, condition 6.3.1 (Electricity Retail Corporation)	✓					4	✓				
135	Electricity Industry Act, section 82	Code of Conduct, clause 10(5) Retail Licence, condition 6.3.1	✓					4	✓				
136	Electricity Industry Act, section 82	Code of Conduct, clause 11(1) Retail Licence, condition 6.3.1	✓					4	✓				
137	Electricity Industry Act, section 82	Code of Conduct, clause 11(2) Retail Licence, condition 6.3.1	✓					4	✓				
138	Electricity Industry Act, section 82	Code of Conduct, clause 12(1) Retail Licence, condition 6.3.1	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
139	Electricity Industry Act, section 82	Code of Conduct, clause 12(2) Retail Licence, condition 6.3.1	✓					4	✓				
140	Electricity Industry Act, section 82	Code of Conduct, clause 13	✓					4	✓				
141	Electricity Industry Act, section 82	Code of Conduct, clause 2.9 Retail Licence, condition 6.3.1					✓	4					✓
142	Electricity Industry Act, section 82	Code of Conduct, clause 2.10 Retail Licence, condition 6.3.1					✓	4					✓
143	Electricity Industry Act, section 82	Code of Conduct, clause 18(1)	✓					4	✓				
144	Electricity Industry Act, section 82	Code of Conduct, clause 18(2)		✓				3		✓			
145	Electricity Industry Act, section 82	Code of Conduct, clause 19(1)		✓				1			✓		
146	Electricity Industry Act, section 82	Code of Conduct, clause 4.2(1)					✓	4					✓
146 A	Electricity Industry Act, section 82	Code of Conduct, clause 20(1)					✓	4					✓
147	Electricity Industry Act, section 82	Code of Conduct, clause 4.2(2)					✓	4					✓
148	Electricity Industry Act, section 82	Code of Conduct, clause 20(3)					✓	4					✓
149	Electricity Industry Act, section 82	Code of Conduct, clause 20(4)					✓	4					✓
150	Electricity Industry Act, section 82	Code of Conduct, clause 20(5)					✓	4					✓
151	Electricity Industry Act, section 82	Code of Conduct, clause 20(6)					✓	4					✓

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
152	Electricity Industry Act, section 82	Code of Conduct, clause 4.3(1)					✓	4					✓
153	Electricity Industry Act, section 82	Code of Conduct, clause 4.3(2)					✓	4					✓
154	Electricity Industry Act, section 82	Code of Conduct, clause 4.4		✓				1			✓		
155	Electricity Industry Act, section 82	Code of Conduct, clause 4.5(1)		✓				1			✓		
155 A	Electricity Industry Act, section 82	Code of Conduct, clause 21(1)		✓				2			✓		
156	Electricity Industry Act, section 82	Code of Conduct, clause 21(9)	✓					3	✓				
157	Electricity Industry Act, section 82	Code of Conduct, clause 4.6		✓				4		✓			
157 A	Electricity Industry Act, section 82	Code of Conduct, clause 22(1)	✓					4	✓				
157 B	Electricity Industry Act, section 82	Code of Conduct, clause 22(2)					✓	4					✓
158	Electricity Industry Act, section 82	Code of Conduct, clause 22(3)	✓					5	✓				
158 A	Electricity Industry Act, section 82	Code of Conduct, clause 22(4)	✓					4	✓				
159	Electricity Industry Act, section 82	Code of Conduct, clause 4.8(1)	✓					4	✓				
160	Electricity Industry Act, section 82	Code of Conduct, clause 23(1)	✓					4	✓				
161	Electricity Industry Act, section 82	Code of Conduct, clause 23(2)	✓					4	✓				
162	Electricity Industry Act, section 82	Code of Conduct, clause 4.9	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
163	Electricity Industry Act, section 82	Code of Conduct, clause 24(2)	✓					5	✓				
164	Electricity Industry Act, section 82	Code of Conduct, clause 4.11(1)	✓					4	✓				
165	Electricity Industry Act, section 82	Code of Conduct, clause 4.11(2)	✓					4	✓				
166	Electricity Industry Act, section 82	Code of Conduct, clause 25(2)		✓				3		✓			
166 A	Electricity Industry Act, section 82	Code of Conduct, clause 25(3)	✓					4	✓				
167	Electricity Industry Act, section 82	Code of Conduct, clause 26(2)	✓					4	✓				
168	Electricity Industry Act, section 82	Code of Conduct, clause 4.14(1)	✓					5	✓				
169	Electricity Industry Act, section 82	Code of Conduct, clause 4.14(2)		✓				3		✓			
170	Electricity Industry Act, section 82	Code of Conduct, clause 4.14(3)					✓	4					✓
171	Electricity Industry Act, section 82	Code of Conduct, clause 27(1)	✓					4	✓				
172	Electricity Industry Act, section 82	Code of Conduct, clause 27(2)(a)	✓					4	✓				
173	Electricity Industry Act, section 82	Code of Conduct, clause 27(2)(b)	✓					4	✓				
174	Electricity Industry Act, section 82	Code of Conduct, clause 27(3)	✓					4	✓				
175	Electricity Industry Act, section 82	Code of Conduct, clause 27(4)					✓	4					✓
175 A	Electricity Industry Act, section 82	Code of Conduct, clause 28(1)	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
175 B	Electricity Industry Act, section 82	Code of Conduct, clause 28(3)	✓					4	✓				
176	Electricity Industry Act, section 82	Code of Conduct, clause 29(1)		✓				4		✓			
177	Electricity Industry Act, section 82	Code of Conduct, clause 30(1)		✓				2			✓		
178	Electricity Industry Act, section 82	Code of Conduct, clause 30(2)		✓				2			✓		
179	Electricity Industry Act, section 82	Code of Conduct, clause 30(3)	✓					2	✓				
180	Electricity Industry Act, section 82	Code of Conduct, clause 4.18(6)	✓					5	✓				
181	Electricity Industry Act, section 82	Code of Conduct, clause 30(6)	✓					5	✓				
181 A	Electricity Industry Act, section 82	Code of Conduct, clause 30(7)					✓	5					✓
181 B	Electricity Industry Act, section 82	Code of Conduct, clause 30(8)	✓					5	✓				
182	Electricity Industry Act, section 82	Code of Conduct, clause 4.19(1)	✓					4	✓				
183	Electricity Industry Act, section 82	Code of Conduct, clause 4.19(2)	✓					5	✓				
183 A	Electricity Industry Act, section 82	Code of Conduct, clause 31(1)		✓				4		✓			
183 B	Electricity Industry Act, section 82	Code of Conduct, clause 31(2)	✓					4	✓				
183 C	Electricity Industry Act, section 82	Code of Conduct, clause 31(3)	✓					4	✓				
183 D	Electricity Industry Act, section 82	Code of Conduct, clause 31(4)					✓	4					✓

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
183 E	Electricity Industry Act, section 82	Code of Conduct, clause 31(5)					✓	4					✓
184	Electricity Industry Act, section 82	Code of Conduct, clause 4.19(3)	✓					4	✓				
184 A	Electricity Industry Act, section 82	Code of Conduct, clause 32(1)		✓				5		✓			
185	Electricity Industry Act, section 82	Code of Conduct, clause 4.19(4)	✓					5	✓				
186	Electricity Industry Act, section 82	Code of Conduct, clause 4.19(7)	✓					5	✓				
187	Electricity Industry Act, section 82	Code of Conduct, clause 33	✓					3	✓				
188	Electricity Industry Act, section 82	Code of Conduct, clause 34(1)	✓					4	✓				
189	Electricity Industry Act, section 82	Code of Conduct, clause 5.3		✓				3		✓			
190	Electricity Industry Act, section 82	Code of Conduct, clause 35(1) to (3)	✓					4	✓				
190 A	Electricity Industry Act, section 82	Code of Conduct, clause 35(4) to (6)	✓					4	✓				
191	Electricity Industry Act, section 82	Code of conduct, clause 5.5	✓					4	✓				
191 A	Electricity Industry Act, section 82	Code of conduct, clause 36	✓					4	✓				
192	Electricity Industry Act, section 82	Code of Conduct, clause 37(1)	✓					3	✓				
193	Electricity Industry Act, section 82	Code of Conduct, clause 37(2)	✓					4	✓				
193 A	Electricity Industry Act, section 82	Code of Conduct, clause 37(3)					✓	4					✓

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
194	Electricity Industry Act, section 82	Code of Conduct, clause 37(3)	✓					4	✓				
195	Electricity Industry Act, section 82	Code of Conduct, clause 37(5)	✓					4	✓				
196	Electricity Industry Act, section 82	Code of Conduct, clause 37(6)		✓				1			✓		
197	Electricity Industry Act, section 82	Code of Conduct, clause 38(1)		✓				3		✓			
198	Electricity Industry Act, section 82	Code of Conduct, clause 38(2)	✓					4	✓				
199	Electricity Industry Act, section 82	Code of Conduct, clause 38(4)		✓				3		✓			
200	Electricity Industry Act, section 82	Code of Conduct, clause 39(1)	✓					4	✓				
201	Electricity Industry Act, section 82	Code of Conduct, clause 39(2)		✓				3		✓			
201 A	Electricity Industry Act, section 82	Code of Conduct, clause 39(3)	✓					5	✓				
202	Electricity Industry Act, section 82	Code of Conduct, clause 40(1)		✓				1			✓		
203	Electricity Industry Act, section 82	Code of Conduct, clause 40(3)	✓					2	✓				
204	Electricity Industry Act, section 82	Code of Conduct, clause 40(4)	✓					2	✓				
204 A	Electricity Industry Act, section 82	Code of Conduct, clause 40(5)	✓					2					
205	Electricity Industry Act, section 82	Code of Conduct, clause 6.2(1)					✓	2					✓
206	Electricity Industry Act, section 82	Code of Conduct, clause 6.2(2)					✓	1					✓

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
207	Electricity Industry Act, section 82	Code of Conduct, clause 6.2(3)	✓					2	✓				
208	Electricity Industry Act, section 82	Code of Conduct, clause 6.2(4)					✓	2					✓
209	Electricity Industry Act, section 82	Code of Conduct, clause 6.3(1)(a)	✓					2	✓				
210	Electricity Industry Act, section 82	Code of Conduct, clause 6.3(1)(b)	✓					2	✓				
211	Electricity Industry Act, section 82	Code of Conduct, clause 41(1)(a)	✓					2	✓				
212	Electricity Industry Act, section 82	Code of Conduct, clause 41(1)(b)	✓					2	✓				
212 A	Electricity Industry Act, section 82	Code of Conduct, clause 41(3)	✓					2	✓				
213	Electricity Industry Act, section 82	Code of Conduct, clause 43(1)		✓				1			✓		
213 A	Electricity Industry Act, section 82	Code of Conduct, clause 43(2)	✓					2	✓				
214	<i>Electricity Industry Act, section 82</i>	Code of Conduct, clause 43(5)		✓				1			✓		
214 A	Electricity Industry Act, section 82	Code of Conduct, clause 44(1)	✓					2	✓				
214 B	Electricity Industry Act, section 82	Code of Conduct, clause 44(3)	✓					2	✓				
214 C	Electricity Industry Act, section 82	Code of Conduct, clause 44(4)	✓					2	✓				
214 D	Electricity Industry Act, section 82	Code of Conduct, clause 44(5)	✓					2	✓				
214 E	Electricity Industry Act, section 82	Code of Conduct, clause 44(6)	✓					2	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
215	Electricity Industry Act, section 82	Code of Conduct, clause 45(1)	✓					2	✓				
216	Electricity Industry Act, section 82	Code of Conduct, clause 45(2)	✓					2	✓				
217	Electricity Industry Act, section 82	Code of Conduct, clause 6.7	✓					2	✓				
218	Electricity Industry Act, section 82	Code of Conduct, clause 45(3)	✓					2	✓				
219	Electricity Industry Act, section 82	Code of Conduct, clause 6.9(1)					✓	2					✓
220	Electricity Industry Act, section 82	Code of Conduct, clause 46(1)	✓					4	✓				
221	Electricity Industry Act, section 82	Code of Conduct, clause 46(2)	✓					3	✓				
222	Electricity Industry Act, section 82	Code of Conduct, clause 46(3)	✓					4	✓				
223	Electricity Industry Act, section 82	Code of Conduct, clause 6.10(4)	✓					4	✓				
223 A	Electricity Industry Act, section 82	Code of Conduct, clause 46(4)					✓	4					✓
223 B	Electricity Industry Act, section 82	Code of Conduct, clause 46(5)					✓	4					✓
225	Electricity Industry Act, section 82	Code of Conduct, clause 46(6)					✓	4					✓
226	Electricity Industry Act, section 82	Code of Conduct, clause 6.10(7)	✓					4	✓				
227	Electricity Industry Act, section 82	Code of Conduct, clause 6.10(8)					✓	4					✓
228	Electricity Industry Act, section 82	Code of Conduct, clause 47	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
229	Electricity Industry Act, section 82	Code of Conduct, clause 48		✓				1				✓	
230	Electricity Industry Act, section 82	Code of Conduct, clause 49(a)	✓					4	✓				
232	Electricity Industry Act, section 82	Code of Conduct, clause 51(2)					✓	4					✓
232 A	Electricity Industry Act, section 82	Code of Conduct, clause 51(4)					✓	4					✓
234	Electricity Industry Act, section 82	Code of Conduct, clause 52	✓					2	✓				
235	Electricity Industry Act, section 82	Code of Conduct, clause 7.7(1)		✓				2				✓	
236	Electricity Industry Act, section 82	Code of Conduct, clause 7.7(2)	✓					2	✓				
240	Electricity Industry Act, section 82	Code of Conduct, clause 7.7(6)	✓					4	✓				
241	Electricity Industry Act, section 82	Code of Conduct, clause 7.7(7)		✓				4		✓			
242	Electricity Industry Act, section 82	Code of Conduct, clause 53(2)	✓					4	✓				
243	Electricity Industry Act, section 82	Code of Conduct, clause 53(3)		✓				1				✓	
245	Electricity Industry Act, section 82	Code of Conduct, clause 9.2(1)	✓					4	✓				
246	Electricity Industry Act, section 82	Code of Conduct, clause 56(1)					✓	4					✓
247	Electricity Industry Act, section 82	Code of Conduct, clause 56(2)					✓	4					✓
249	Electricity Industry Act, section 82	Code of Conduct, clause 57(1)					✓	4					✓

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
250	Electricity Industry Act, section 82	Code of Conduct, clause 57(2)					✓	4					✓
251	Electricity Industry Act, section 82	Code of Conduct, clause 57(3)	✓					4	✓				
252	Electricity Industry Act, section 82	Code of Conduct, clause 57(4)					✓	4					✓
253	Electricity Industry Act, section 82	Code of Conduct, clause 57(5)					✓	4					✓
254	Electricity Industry Act, section 82	Code of Conduct, clause 9.4(1)					✓	4					✓
254 A	Electricity Industry Act, section 82	Code of Conduct, clause 58(1)					✓	4					✓
255	Electricity Industry Act, section 82	Code of Conduct, clause 58(2)					✓	4					✓
255 A	Electricity Industry Act, section 82	Code of Conduct, clause 58(4)	✓					4	✓				
257	Electricity Industry Act, section 82	Code of Conduct, clause 59(1)					✓	2					✓
259	Electricity Industry Act, section 82	Code of Conduct, clause 9.6	✓					4	✓				
259 A	Electricity Industry Act, section 82	Code of Conduct, clause 60(1)	✓					4	✓				
259 B	Electricity Industry Act, section 82	Code of Conduct, clause 60(3)					✓	4					✓
259 C	Electricity Industry Act, section 82	Code of Conduct, clause 60(5)	✓					4	✓				
260	Electricity Industry Act, section 82	Code of Conduct, clause 61(a), (b) and (d)	✓					4	✓				
261	Electricity Industry Act, section 82	Code of Conduct, clause 62	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
262	Electricity Industry Act, section 82	Code of Conduct, clause 63(1)					✓	4					✓
264	Electricity Industry Act, section 82	<i>Code of Conduct, clause 63(4)</i>					✓	4					✓
265	Electricity Industry Act, section 82	<i>Code of Conduct, clause 64</i>					✓	4					✓
266	Electricity Industry Act, section 83	<i>Code of Conduct, clause 65(1)</i>					✓	5					✓
267	Electricity Industry Act, section 82	Code of Conduct, clause 65(2)					✓	4					✓
268	Electricity Industry Act, section 82	Code of Conduct, clause 65(3)					✓	5					✓
269	Electricity Industry Act, section 82	Code of Conduct, clause 65(6)					✓	4					✓
270	Electricity Industry Act, section 82	Code of Conduct, clause 9.11(1)					✓	4					✓
271	Electricity Industry Act, section 82	Code of Conduct, clauses 66(2)					✓	5					✓
271 A	Electricity Industry Act, section 82	Code of Conduct, clauses 66(3)					✓	4					✓
271 B	Electricity Industry Act, section 82	Code of Conduct, clauses 66(5)					✓	4					✓
271 C	Electricity Industry Act, section 82	Code of Conduct, clauses 67(2)	✓					4	✓				
271 D	Electricity Industry Act, section 82	Code of Conduct, clauses 68(1)	✓					4	✓				
271 E	Electricity Industry Act, section 82	Code of Conduct, clauses 68(3)					✓	4					✓
271 F	Electricity Industry Act, section 82	Code of Conduct, clauses 68(4)					✓	4					✓

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
272	Electricity Industry Act, section 82	Code of Conduct, clauses 10.1(1)	✓					4	✓				
273	Electricity Industry Act, section 82	Code of Conduct, clause 69	✓					4	✓				
273 A	Electricity Industry Act, section 82	Code of Conduct, clauses 70(1), (2) and (3)	✓					4	✓				
274	Electricity Industry Act, section 82	Code of Conduct, clause 10.1(3)	✓					4	✓				
274 A	Electricity Industry Act, section 82	Code of Conduct, clause 72(2)					✓	4					✓
275	Electricity Industry Act, section 82	Code of Conduct, clause 72(1)	✓					4	✓				
276	Electricity Industry Act, section 82	Code of Conduct, clause 72(2)	✓					4	✓				
277	Electricity Industry Act, section 82	Code of Conduct, clauses 10.2(3)	✓					4	✓				
278	Electricity Industry Act, section 82	Code of Conduct, clauses 10.2(4)	✓					4	✓				
279	Electricity Industry Act, section 82	Code of Conduct, clauses 10.3	✓					4	✓				
280	Electricity Industry Act, section 82	Code of Conduct, clause 73	✓					4	✓				
281	Electricity Industry Act, section 82	Code of Conduct, clauses 10.4	✓					4	✓				
282	Electricity Industry Act, section 82	Code of Conduct, clause 74	✓					4	✓				
290	Electricity Industry Act, section 82	Code of Conduct, clause 77	✓					5	✓				
291	Electricity Industry Act, section 82	Code of Conduct, clause 10.10(1)	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
292	Electricity Industry Act, section 82	Code of Conduct, clause 10.10(2)	✓					4	✓				
294	Electricity Industry Act, section 82	Code of Conduct, clause 78(1)	✓					4	✓				
295	Electricity Industry Act, section 82	Code of Conduct, clause 78(2)	✓					4	✓				
297	Electricity Industry Act, section 82	Code of Conduct, clause 79(2)	✓					4	✓				
297 B	Electricity Industry Act, section 82	Code of Conduct, clause 82(2)	✓					2	✓				
297 C	Electricity Industry Act, section 82	Code of Conduct, clause 82(3)	✓					4	✓				
297 D	Electricity Industry Act, section 82	Code of Conduct, clause 83(5)	✓					2	✓				
297 H	Electricity Industry Act, section 82	Code of Conduct, clause 85(1)	✓					4	✓				
297I	Electricity Industry Act, section 82	Code of Conduct, clause 85(2)	✓					4	✓				
297 J	Electricity Industry Act, section 82	Code of Conduct, clause 86(2)	✓					4	✓				
297 K	Electricity Industry Act, section 82	Code of Conduct, clause 86(3) and (4)	✓					4	✓				
297 L	Electricity Industry Act, section 82	Code of Conduct, clause 86(6)	✓					4	✓				
297 N	Electricity Industry Act, section 82	Code of Conduct, clause 86(8)					✓	4					✓
298	Electricity Industry Act, section 82	Code of Conduct, clause 87(1)	✓					4	✓				
299	Electricity Industry Act, section 82	Code of Conduct, clause 87(2)		✓				4		✓			

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
299 A	Electricity Industry Act, section 82	Code of Conduct, clause 87(3)	✓					4	✓				
300	Electricity Industry Act, section 82	Code of Conduct, clause 12.1(3)		✓				3		✓			
301	Electricity Industry Act, section 82	Code of Conduct, clause 88		✓				3		✓			
301 A	Electricity Industry Act, section 82	Code of Conduct, clause 89	✓					4	✓				
302	Electricity Industry Act, section 82	Code of Conduct, clause 12.2		✓				3		✓			
303	Electricity Industry Act, section 82	Code of Conduct, clause 12.3	✓					4	✓				
304	Electricity Industry Act, section 82	Code of Conduct, clause 90	✓					4	✓				
305	Electricity Industry Act, section 82	Code of Conduct, clause 13.1	✓					4	✓				
306	Electricity Industry Act, section 82	Code of Conduct, clause 13.2	✓					4	✓				
307	Electricity Industry Act, section 82	Code of Conduct, clause 13.3	✓					4	✓				
307 A	Electricity Industry Act, section 82	Code of Conduct, clause 91(1)	✓					4	✓				
307 B	Electricity Industry Act, section 82	Code of Conduct, clause 91(2)	✓					4	✓				
307 C	Electricity Industry Act, section 82	Code of Conduct, clause 91(3)	✓					4	✓				
307 D	Electricity Industry Act, section 82	Code of Conduct, clause 91(5)					✓	4					✓
307 E	Electricity Industry Act, section 82	Code of Conduct, clause 91(6)	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
307 F	Electricity Industry Act, section 82	Code of Conduct, clause 92	✓					2	✓				
307 G	Electricity Industry Act, section 82	Code of Conduct, clause 93	✓					4	✓				
308	Electricity Industry Act, section 82	Code of Conduct, clause 14.1(1)	✓					4	✓				
308 A	Electricity Industry Act, section 82	Code of Conduct, clause 94(1)	✓					4	✓				
308 B	Electricity Industry Act, section 82	Code of Conduct, clause 94(2)	✓					4	✓				
310	Electricity Industry Act, section 82	Code of Conduct, clause 95(1)	✓					4	✓				
312	Electricity Industry Act, section 82	Code of Conduct, clause 96	✓					4	✓				
315	Electricity Industry Act, section 82	Code of Conduct, clause 100(1)	✓					4	✓				
324	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 3.3B					✓	4					✓
339	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 3.11(3)					✓	4					✓
354	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 3.18(1)	✓					4	✓				
354 A	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 3.18(A)					✓	4					✓
371	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 4.4(1)	✓					5	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
372	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 4.5(1)	✓					5	✓				
373	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 4.5(2)					✓	4					✓
388	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 5.4(2)					✓	4					✓
401	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 5.16					✓	4					✓
402	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 5.17(1)		✓				3		✓			
405	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 5.18					✓	4					✓
406	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 5.19(1)					✓	5					✓
407	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 5.19(2)	✓					4	✓				
408	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 5.19(3)		✓				1			✓		
410	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 5.19(6)	✓					5	✓				
416	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 5.21(5)	✓					4	✓				

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
417	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 5.21(6)	✓					4	✓				
435	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 5.27	✓					4	✓				
448	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 6.1(2)	✓					4	✓				
451	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 7.2(1)	✓					5	✓				
453	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 7.2(4)					✓	4					✓
454	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 7.2(5)					✓	4					✓
455	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 7.5		✓				4		✓			
456	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 7.6(1)	✓					4	✓				
457	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 8.1(1)					✓	5					✓
458	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 8.1(2)					✓	5					✓
459	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 8.1(3)					✓	5					✓

No.	Relevant acts and code	Licence obligation	Controls adequacy					Priority	Compliance rating				
			A	B	C	D	N/P		1	2	3	4	N/R
460	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 8.1(4)					✓	4					✓
461	Retail Licence, condition 4.1.1	Electricity Industry Metering Code, clause 8.3(2)					✓	5					✓
486	Retail Licence, Schedule 1, condition 2.1	Electricity Industry (Licence Conditions) Regulations, regulation 8					✓	4					✓
487	Retail Licence, Schedule 1, condition 2.6	Electricity Industry (Licence Conditions) Regulations, regulation 8					✓	4					✓
488	Retail Licence, Schedule 1, conditions 3.1 and 3.2	Electricity Industry (Licence Conditions) Regulations, regulation 6	✓					4	✓				
489	Retail Licence, Schedule 1, condition 3.3	Electricity Industry (Licence Conditions) Regulations, regulation 7	✓					4	✓				
496	Retail Licence, condition 4.1.1	Electricity Industry (Customer Contracts) Regulations, regulation 40		✓				3		✓			

4. Previous audit non-compliances and recommendations

The following tables summarises the implementation status of the previous Performance Audit non-compliances and recommendations.

Rec. ref #	Non-compliance / controls improvement	Recommendation	Date resolved	Further action required / detail of further action
Resolved during the current audit period				
02/ 2021	<p>Non-compliance rating: B/2 Compliance Obligation: 145</p> <p>Details: In its 2020/2021 Compliance Report, Synergy reported it issued a bill for a period greater than 3 months, on 9,016 occasions, due to Synergy's fault, error, or omission. Following identification of the issue in 2021, Synergy instituted a Billing Acceleration Squad via which Synergy has committed to the following actions to prevent recurrence of the breach:</p> <ul style="list-style-type: none"> • Embedding key roles into the billing process review team • Identification and remediation of training gaps for subject matter experts and agents • Continued BPEM automation; and • Embedding reporting and analysis -including reporting to proactively identify the volume of unsent bills reaching greater than 90 days. It will provide operational teams and managers visibility over any backlogs and completed billing activity with improved forecasting capability. 	Synergy to carry out proposed actions committed to in its 2020/2021 compliance report.	06/ 2022	No
06/ 2021	<p>Non-compliance rating: B/3 Compliance Obligation: 196</p> <p>Details: It was noted that Synergy will waive a customer's late payment fee if the customer is assessed as being in financial hardship and when a dunning lock is placed on an account in SAP CRM, no further late payment fees will be charged. Should late</p>	<p>Synergy to consider the following:</p> <ul style="list-style-type: none"> • Conducting a root cause analysis of the cause of the error in the sample tested • Implementing system controls which automate the late payment fee waiver when a customer is 	03/ 2022	No

Rec. ref #	Non-compliance / controls improvement	Recommendation	Date resolved	Further action required / detail of further action
	<p>payments fees already be on an account, the agent will manually waive the fees.</p> <p>Sample testing of residential customers in financial hardship during the audit period noted in one instance, the customer did not have their late payment fee waived by Synergy. It was noted by the Team Leader Financial Hardship that it was the result of agents not following the required documented process.</p>	flagged as being in financial hardship.		
07/ 2021	<p>Non-compliance rating: B/2 Compliance Obligation: 221</p> <p>Details: It was noted Synergy's Operational Hardship teams will review the policy annually against the ERA Hardship Policy checklist as published on the ERA's website. Through audit review of Synergy's Financial Hardship Policy, it was noted while complaint in almost all respects, subclause 6.10(2)(c) requires the retailer to include a statement in its hardship policy that they will treat all customers sensitively and respectfully. Although this could be inferred by the tone of the document, the statement is not explicitly included in the Synergy Financial Hardship Policy. It was noted to be due to the Marketing team changing the wording in order to reflect customer friendly language.</p>	Synergy to update the Financial Hardship Policy to include the information in subclause 6.10(2)(c) of the Code of Conduct.	11/ 2021	No

5. Detailed findings and recommendations

Obligation no.	Obligation reference	Obligation description	Observation and findings		
6	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 3.2(2)	A retailer must submit a separate data request for each connection point, unless otherwise agreed.	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Churn in Work Instructions Electricity document, it was noted that Synergy has the following controls to submit a separate data request for each connection point:</p> <ul style="list-style-type: none"> data requests are processed via the regulated Western Power portal only, and Western Power allows submitting one data request in the portal separately for each connection point reference to the NMI. <p>Through a review of one (1) sample data request, we noted that Synergy had provided separate data requests for each connection point complying with the requirement of subclause 3.2.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
7	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code,	A retailer must submit a data request electronically and must not submit more than a prescribed number of standing or	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Churn in Work Instructions Electricity document, it was noted that Synergy has the following controls to submit a separate data request for each connection point:</p> <ul style="list-style-type: none"> data requests are submitted via the regulated Western Power portal only, and Western Power allows submitting one data request in the portal separately for each connection point reference to the NMI 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 3.4(1)	historical data requests in a business day, unless otherwise agreed.	<ul style="list-style-type: none"> Through a review of the mail communication between Western Power and Synergy, we noted that Synergy can submit 1800 data requests in a business day to Western Power under an agreed arrangement between both organisations. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
8	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 3.5(3)	A retailer must withdraw a request for historical consumption data if the contestable customer's verifiable consent ceases to apply before the network operator provides the historical consumption data.	Priority: 4	Control adequacy: N/P	Compliance rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Electricity Data and Contracted Metered Demand (CMD) Request Form and Western Power Procedure document, we noted that Synergy has the following controls in place to comply with the requirement:</p> <ul style="list-style-type: none"> A Verifiable Consent Form (VCF) is obtained from the customer over call or mail if the validity of the VCF is one year and has not expired, and the validity of the consent is checked before requesting the data from Western Power. <p>We were further informed that there has not been any instance during the audit period where Synergy requested data after one year of the customer providing verifiable consent to Synergy.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
9	Retail Licence, condition	A retailer must pay any reasonable costs	Priority: 4	Control adequacy: N/P	Compliance rating: N/R
			Through interviews with the Essentials Lead - CBU, it was noted that Synergy		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	4.1.1 Electricity Industry Customer Transfer Code, clause 3.6(2)	incurred by the network operator for work performed in relation to a request for historical consumption data that has been subsequently withdrawn.	<p>has the following controls to comply with the requirement:</p> <ul style="list-style-type: none"> Western Power only supplies historical consumption data of up to 24 months consistent with the Model Service Level Agreement approved by the ERA data requests are completed via the regulated Western Power portal without any extra costs no extra cost is charged if the request is withdrawn. <p>Further, we were informed that there have not been any instances where Synergy has requested to obtain historical consumption data from Western Power, and that request has been subsequently withdrawn.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
16	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 3.9(1)	A retailer may only use data relating to a contestable customer to provide that customer with a quotation for the supply of electricity by the retailer; or to initiate a transfer of that customer.	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the verbal consent script, it was noted that Synergy has the following controls in place to comply with the requirement:</p> <ul style="list-style-type: none"> through a review of the verbal consent script, we noted the that: <ul style="list-style-type: none"> Synergy obtains a verifiable consent verbally in order to provide a sales quote to a prospective customer and to request historical consumption data from Western Power on the customer's behalf consent is given expressly consent is recorded and verified specific purpose for which the consent is provided is also recorded further, on a review of the verbal contract document, we noted that verbal consent was obtained prior to the discussion regarding the 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>transfer of customer</p> <ul style="list-style-type: none"> Synergy does request data of contestable customers from Western Power without verifiable (call or online) consent. <p>Through a review of one (1) sample, we noted that Synergy obtains a consent form to arrange the transfer of electricity supply from the existing supplier and provides information relating to the customer to Western Power.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
17	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 3.9(2)	A retailer must not aggregate a contestable customer's historical consumption data with that of other contestable customers for the purposes of internal business development, if requested not to do so by the customer.	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Do not use Data - Contestable Customers document, it was noted that Synergy has the following controls to comply with the requirement:</p> <ul style="list-style-type: none"> a formal mail with to the Products and Services team and the Regulation and Compliance team is shared with the following information, which is added to "Do Not Use Data list" <ul style="list-style-type: none"> Customer Name Contract Account Number Supply Address an interaction note is added in SAP CRM for the audit trail. <p>Further, we were informed that there have not been any instances where the contestable customer's historical consumption data was aggregated with other contestable customers for the purpose of internal business development.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			during the audit period.		
18	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 3.9(3)	A retailer must not disclose a contestable customer's data to any other person without the verifiable consent of the contestable customer, except in the circumstances defined.	Priority: 4	Control adequacy: B	Compliance rating: 2
			<p>Through interviews with the Essentials Lead - CBU, and a review of the written consent form, Contact Person (Authorised Person), and Authorised Representative Declaration documents, it was noted that Synergy has the following controls to comply with the requirement:</p> <ul style="list-style-type: none"> • Synergy does not share information about a customer with any other unauthorised persons • verifiable consent is obtained from the customer before requesting Western Power to provide the applicable information • customer information is only shared with the authorised contact person of the account • Synergy may disclose a contestable customer's data under clause 3.9(3)(b) without their verifiable consent in the following instances, where applicable: <ul style="list-style-type: none"> ○ On request to WA government departments, other government agencies such as ASIC (Australian Securities Investment Commission), Energy Policy WA or the Australian Taxation Office ○ On request to the Electricity Ombudsman's Office to investigate and respond to small-use customer complaints. <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-23 as a contestable customer's data was disclosed without the customer's verifiable consent. The non-compliance was due to an agent error (i.e., Retail Operations team/outsourced call centre team member).</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Our assessment confirmed that there are improved training and feedback programs for agents to minimise such cases in future. Also, a new CRM (Customer Relationship Module) platform, Salesforce was launched (after occurrence of non-compliance) that provides the following functionality:</p> <ol style="list-style-type: none"> 1. SAP CRM provides a secure web link for customers to provide consent for the disclosure of their data. 2. Once consent is received, SAP CRM automatically links that to the customer record. 3. An agent can verify against the customer records whether consent has been provided or not. <p>This reduces any risk of unauthorised disclosure to a third-party. We have noted a compliance rate of over 99.99% out of approximately one (1) million customers managed by Synergy every year. Through a review of one (1) sample for disclosure of customer details, we noted that verifiable consent is obtained as prescribed under the Customer Transfer Code.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
19	Retail Licence, condition 4.1.1 Electricity Industry Customer	A retailer must keep a copy of the verifiable consent received from a contestable customer for two	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the Verbal Contracts - Script document, it was noted that Synergy has the following controls to comply with the requirement:</p> <ul style="list-style-type: none"> • Verifiable Consent Forms (VCFs) are obtained either through verbal consent, PDF, mail or by post 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Transfer Code, clause 3.9(4)	years.	<ul style="list-style-type: none"> as per the script, after getting the verifiable consent, the call recordings are stored in Salesforce CRM (Customer Relationship Module) for compliance and reporting purposes for seven (7) years all the Verifiable Consent forms (VCF) in PDF or mail documents are stored in SAP CRM for seven (7) years for compliance requirements. <p>Through a review of the one (1) sample screenshot of VCF forms stored in SAP CRM, we noted that Synergy has retained VCF forms for more than two (2) years.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
23	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 4.2(2)	A retailer must submit a separate customer transfer request for each connection point, unless otherwise agreed.	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Churn in Work Instructions Electricity document, we noted that the regulated Western Power portal only allows a customer transfer request to be submitted electronically for one National Meter Identifier (NMI) and connection point at a time.</p> <p>Through a review of one (1) sample data request, we noted that Synergy has provided separate data requests for each connection point.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
24	Retail Licence, condition 4.1.1	A retailer's reason for a transfer must be specified in the	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the document 'Customer Churn In process', we noted that the transfer type is a</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Electricity Industry Customer Transfer Code, clause 4.3	customer transfer request form as either to transfer a contestable customer to the retailer that submitted the customer transfer request or to reverse an erroneous transfer.	<p>mandatory field within the regulated Western Power portal and for a request to be submitted electronically, it must be either an erroneous transfer reversal or a contestable customer transfer.</p> <p>The selection is mandatory for a request to be completed and it is not possible to select both or continue to the next process without one of the reasons selected.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
25	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 4.4(1)	A retailer may only submit a customer transfer request if it has an access contract for the network unless it is to reverse an erroneous transfer.	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of Synergy's current applicable Electricity Transfer Access Contract (ETAC) with Western Power signed 1 July 2016, we noted the contract specifies Western Power operates the Southwest Interconnected Network and Synergy is a user of the network.</p> <p>The contract was in effect for the entire review period and allows for the supply of electricity to approximately one million customers.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
26	Retail	A retailer that	Priority: 4	Control adequacy: A	Compliance rating: 1

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 4.4(2)	submits a customer transfer request to reverse an erroneous transfer must ensure the transfer was made in error and, if it is an incoming retailer, confirm the identity of the previous retailer.	<p>Through interviews with the Essentials Lead - CBU, and a review of the Erroneous Churn (Electricity) document, we noted that an erroneous transfer occurs when an NMI has been transferred into Synergy from another retailer in error. Synergy receives a notification from the customer that their NMI has been transferred to Synergy in error with the requirement that the NMI be reverted to the previous retailer.</p> <p>The customer transfer request is then processed as a critical priority to ensure customer experience is positive and they are safeguarded against any penalties from the current retailer.</p> <p>Through a review of one (1) sample erroneous transfer, we noted that Synergy has confirmed that the transfer was in error.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
27	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 4.5(1)	A retailer must submit a customer transfer request electronically and must not submit more than a prescribed number of customer transfer requests in a business day or with the same	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that a standard transfer request can be submitted electronically at any time on a business day, up to a limit of 20 requests per business day unless otherwise agreed.</p> <p>Once the 20 requests per business day limit is reached, the regulated Western Power portal flags an error and prevents any other requests from being processed, as it is a built-in system control implemented by Western Power.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		nominated transfer date, unless otherwise agreed.			
28	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 4.6(3)	A retailer must withdraw a customer transfer request if the contestable customer's verifiable consent ceases to apply before the transfer occurs.	Priority: 4	Control adequacy: N/P	Compliance rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Erroneous Churn (Electricity) document, we noted that if a customer requests a transfer, the request is issued electronically to Western Power immediately subject to the customer entering into a supply agreement with Synergy. If a customer withdraws their verifiable consent, Synergy raises an erroneous customer transfer request via the regulated Western Power portal.</p> <p>Further, we were informed that there were no instances where verifiable consent was withdrawn by the customer after the transfer occurred. Notwithstanding that under the Customer Transfer Code, verifiable consent expires after the transfer has occurred.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
29	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 4.7	A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer.	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Churn in Work Instructions Electricity document, we noted that the nominated transfer date is a required field within the regulated Western Power portal when churn-in date is selected as per the prescribed timeframes in accordance with the Customer Transfer Code.</p> <p>Through a review of one (1) sample, we noted that the transfer date was nominated in the electronic customer transfer request in line with the obligation requirement.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
30	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 4.8(2)	A retailer must pay any reasonable costs incurred by a network operator for providing and/or installing a meter if a customer transfer request is withdrawn.	Priority: 4	Control adequacy: N/P	Compliance rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that during the audit period, there were no instances where the network operator provided or installed a meter for a customer whose transfer request was subsequently withdrawn.</p> <p>Also, it should be noted contestable customers affected by a Synergy transfer request all have interval meters and do not require an interval meter to be installed by the network operator.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
34	Retail	A network	Priority: 4	Control adequacy: N/P	Compliance rating: N/R

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 4.9(6)	operator and retailer must agree to a revised nominated transfer date in certain circumstances.	<p>Through interviews with the Essentials Lead - CBU, we noted that AMI (Advanced Metering Infrastructure) in place do not require Western Power to conduct manual reads, instead the AMI meter transmits meter readings remotely to Western Power on a half hourly or more frequent basis.</p> <p>If manual meters still require reading and if a meter cannot be read on the nominated date, Western Power communicates with Synergy a proposed new transfer date. Synergy ensures the customer is made aware of any changes and obtains their agreement prior to approving a new transfer date.</p> <p>Through interviews we were informed that there have not been any instances where Synergy and Western Power had to agree on a revised nominated transfer date.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
37A	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 4.10(4)	If a current retailer receives a notice under clause 4.10(1)(a) or 4.10(2)(c) in circumstances where clause 4.12(1)(a)(ii) applies, then the current retailer must promptly forward the notice to the	Priority: 4	Control adequacy: N/P	Compliance rating: N/R
			<p>Through interviews with the Essentials Lead- CBU, we were informed that Synergy has not received any notice during the audit period where clause 4.10(1)(a) or 4.10(2)(c) or 4.12(1)(a)(ii) applies.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		other person referred to in clause 4.12(1)(a)(ii).			
39	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 4.11(3)	A network operator and the retailer must take certain action if the contestable customer's meter is not read on the nominated transfer date.	Priority: 4	Control adequacy: N/P	Compliance rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted that AMI meters in place do not require Western Power to conduct manual reads, instead the AMI meter transmits meter readings remotely to Western Power on a half hourly or more frequent basis.</p> <p>The manual meters still require reading and if a meter cannot be read on the nominated date, Western Power communicates with Synergy a proposed new transfer date. Synergy ensures that the customer is made aware of any changes and obtains their agreement prior to approving a new transfer date.</p> <p>Through interviews we were informed that there have not been any instances where customer meter data was not read on the nominated transfer date. Also, it should be noted contestable customers affected by a Synergy transfer request all have interval meters and do not require an interval meter to be installed by the network operator.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
40	Retail Licence, condition 4.1.1	The parties to an access contract must negotiate in good faith any necessary	Priority: 4	Control adequacy: N/P	Compliance rating: N/R
			Through interviews with the Essentials Lead - CBU and a review of the Western Power Governance Structure Model document, it was noted that		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Electricity Industry Customer Transfer Code, clause 4.12(3)	amendments to the access contract arising from certain circumstances.	<p>Synergy has the following controls in place to comply with the requirement:</p> <ul style="list-style-type: none"> Synergy has a defined governance framework in place with set meeting dates/times that allow for issues to be escalated to the next level-BAU, B2B, MD to MD etc <ul style="list-style-type: none"> Business as Usual (BAU) Business to Business (B2B) and Managing Director to Managing Director (MD to MD) the framework corresponds to elements of the dispute process and includes joint consultation the ETAC defines how Western Power must update the registry and connection point database for connection points added or removed from the ETAC. <p>Through our interviews we were informed that there were no situations where consequential amendments needed to be negotiated between Synergy and Western Power to give effect to a transfer during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
43	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code,	In the case of a transfer to reverse an erroneous transfer, a network operator and all affected retailers (and, if applicable,	Priority: 5	Control adequacy: N/P	Compliance rating: N/R
			<p>Through interviews with the Essentials lead - CBU and a review of the Erroneous Churn (Electricity) document, we noted that the Retail Operations team is advised of erroneous transfers. Synergy ensures that erroneous churn is processed in a way where contestable customers have the same rights and obligations as if the erroneous transfer had not occurred.</p> <p>Through interviews we were informed that there were no erroneous transfers during the review period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings
	clause 4.15	AEMO) must act in good faith to ensure that the affected contestable customer has the same rights and obligations as if the erroneous transfer had not occurred.	Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.

Obligation no.	Obligation reference	Obligation description	Observation and findings		
44	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 4.16	A verifiable consent given by a contestable customer in relation to the lodgement of a customer transfer request must be retained by the incoming retailer for two years, except in the case of a customer transfer request to reverse an erroneous transfer.	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials lead - CBU, we noted Synergy has the following controls in place to obtain verifiable consent in the form of written or verbal consent:</p> <ul style="list-style-type: none"> • verifiable consent is obtained via a written or verbal agreement • verbal agreements are obtained via recorded phone lines. The call is logged and stored in Salesforce CRM for seven (7) years meeting the data retention policy. <p>Written contracts are signed by an authorised representative of the customer and returned to Synergy via post or email.</p> <p>Through a review of one (1) sample, we noted that the verifiable consent was stored with Synergy for two (2) years.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
45	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code,	A previous retailer must not bill a contestable customer for charges incurred after the transfer time, except in the case of an erroneous	Priority: 4	Control adequacy: B	Compliance rating: 2
			<p>Through interviews with the Essentials lead - CBU, we were informed that any erroneous transfer was self-reported in the compliance report.</p> <p>Further, with regards to the billing after the transfer time, the Essentials lead - CBU has confirmed that once a customer transfers, Synergy receives energy data for the whole day of churn out, therefore, agents have a manual process to update energy consumption values to 0 from the specified transfer time up to end of day.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 4.17	transfer.	<p>Once final readings are received, SAP ISU (Industry Solution Utilities module) will automatically bill the customer for consumption up until the transfer date specified by the customer.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-23, as a customer with multiple sites received bills from Synergy for charges incurred after transferring to another retailer.</p> <p>The non-compliance was due to an error in an automated process where the moveout request in relation to the energy data incorrectly provided by Western Power for the connection point was not correctly processed.</p> <p>Our assessment confirmed that the automatic moveout process was decommissioned in March 2023 and a manual moveout process was implemented to minimise such cases in future. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year. Through a review of one (1) sample of moveout and final billing, we noted that the customer has been adequately billed at the time of churn-out in line with the moveout date provided.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
48	Electricity Industry (Licence Conditions) Regulations, regulation	A network's communication rules apply in respect of data and information communication	Priority: 4	Control adequacy: A	Compliance rating: 1
			Through interviews with the Digital and Technology team, we were informed that the Energy Data Exchange (EDE) system has been developed as a common platform between Western Power and Synergy to comply with the Metering Code Communication Rules and build pack.		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	5(2) Electricity Industry Customer Transfer Code, clause 5.2	between the network operator and a retailer under this Code.	<p>Through interviews and a review of the 2021-2022 and 2022-2023 annual compliance reports, we were informed that Synergy did not breach its requirement to comply with the network's Communication Rules with respect to data and information communication.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
48A	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 6.1	All notices must be in writing and delivered as described in subclauses 6.1(a)-(c).	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials lead - CBU, we noted that Synergy has detailed process documents in place for the following:</p> <ul style="list-style-type: none"> • 'Updating the Mailing Address' • 'Mailing Address and Contact Details' • 'Update Mailing Address and Contact Details'. <p>We also noted that agents are provided a detailed step-by-step guide on ensuring that customer mailing addresses, and contact details are updated as per requirement and entered into SAP ISU correctly which is checked by a series of warning prompts and error messages built into SAP in case of any missing or conflicting data, warning the agent to confirm with the customer the accuracy of mailing addresses and contact details gathered. The agent cannot navigate to the summary screen if he/ she has not made a selection after confirming the correct mailing address with the customer.</p> <p>Data requests or customer transfer requests are also given in writing electronically using the regulated Western Power portal.</p> <p>Through a review of one (1) sample notice, we noted that the customer</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>notice was posted to the customer's nominated postal address.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
49	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 6.2	A licensee's notice in relation to a data request or customer transfer request must identify the connection point to which it relates.	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials lead - CBU and a review of churn in process, we noted NMI is a mandatory field in the regulated Western Power portal. Unless the NMI is entered an agent cannot proceed to the standing data details and complete the transfer request.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
52	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 6.4(1)	A retailer must notify its contact details to a network operator within three business days of a request.	Priority: 4	Control adequacy: N/P	Compliance rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that to notify its contact details to Western Power within three (3) business days of a request, Synergy has the following controls in place:</p> <ul style="list-style-type: none"> Synergy has defined the generic liaison mail ID for Western Power as westernpower.liaison@synergy.net.au on request from Western Power for contact details, Synergy immediately acknowledges the mail from Western Power, flags the request and provides the contact details within three (3) business days. Additionally, the contact details of Synergy are available on the Synergy website. 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Through interviews, we were informed that Western Power did not request contact details from Synergy during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
53	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 6.4(2)	A retailer must notify the network operator of any change in its contact details at least three business days before the change takes effect.	Priority: 4	Control adequacy: N/P	Compliance rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that to notify Western Power of any change in Synergy's contact details at least three (3) business days before the change takes effect, Synergy has the following controls in place:</p> <ul style="list-style-type: none"> Synergy has defined the generic liaison mail ID for Western Power as westernpower.liaison@synergy.net.au in case of any changes in contact details, Synergy notifies the change in contact details within three (3) business days from the date of effective change. Additionally, the contact details of Synergy are available on the Synergy website. <p>Through interviews, we were informed that there has been no change in contact details during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
54	Retail Licence, condition 4.1.1 Electricity	A network operator or a retailer must send required electronic	Priority: 4	Control adequacy: A	Compliance rating: 1
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy uses the following email IDs to send/receive required electronic communications to the applicable electronic communication address, in</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Industry Customer Transfer Code, clause 6.6	communications to the applicable electronic communication address, in accordance with the communication rules.	<p>accordance with the Communication Rules:</p> <p>Synergy email/inbox:</p> <ul style="list-style-type: none"> for customer fulfilment inbox: salestenders@synergy.net.au Revenue and Credit inbox: westernpower.liaison@synergy.net.au <p>Western Power emails:</p> <ul style="list-style-type: none"> Customer Transfers: metering.customer.transfers.requests@westernpower.com.au CMD Bookings and NMI Requests: billing.networks@westernpower.com.au to request missing data from the previous day: metering.systems.support@westernpower.com.au to increase daily data requests: Readings.Management@westernpower.com.au to update ETAF network bookings, CMD changes and contestability enquiries: retailer.applications@westernpower.com.au. <p>Through a review of one (1) sample communication, we noted that it is made using the email IDs for the specific transactions in line with the Communication Rules.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
55	Retail Licence, condition 4.1.1 Electricity	For a dispute in respect of a matter under, or in connection with, the	Priority: 4	Control adequacy: N/P	Compliance rating: N/R
			Through interviews with the Essentials Lead - CBU and a review of the Western Power Relationship Governance Model, we noted that Synergy has a framework that defines the escalation path of disputes, including the		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Industry Customer Transfer Code, clause 7.1(1)	Electricity Industry Customer Transfer Code, the disputing parties must meet, within five business days of a request by one of those parties and attempt to resolve the dispute through negotiations that are conducted in good faith.	<p>frequency of meetings, purpose of meetings, and attendees at each level of escalation.</p> <p>Through interviews with Essentials Lead - CBU, we were informed that Synergy had not been involved in any Customer Transfer Code disputes during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
56	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 7.1(2)	If the negotiations in 7.1(1) of the Electricity Industry Customer Transfer Code do not resolve the dispute within 10 days after the first meeting, the dispute must be	Priority: 5	Control adequacy: N/P	Compliance rating: N/R
			<p>Through interviews with the Essentials Lead - CBU and a review of the Western Power Relationship Governance Model, we noted that Synergy has a framework that defines the escalation path of disputes, including the frequency of meetings, purpose of meetings, and attendees at each level of escalation.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not been involved in any Customer Transfer Code disputes during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		referred to the senior executive officer of each disputing party who must attempt to resolve the dispute through negotiations that are conducted in good faith.	cannot be rated for compliance.		
57	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 7.1(3)	If the dispute is resolved, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.	Priority: 4	Control adequacy: N/P	Compliance rating: N/R
			<p>Through interviews with the Essentials Lead - CBU and a review of the Western Power Relationship Governance Model, we noted that Synergy has a framework that defines the escalation path of disputes, including the frequency of meetings, purpose of meetings, and attendees at each level of escalation.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not been involved in any Customer Transfer Code disputes during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
58	Retail	A disputing party	Priority: 4	Control adequacy: N/P	Compliance rating: N/R

Obligation no.	Obligation reference	Obligation description	Observation and findings
	Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 7.2(4)	that refers a dispute to the arbitrator must provide the arbitrator with prescribed details of the nature of the dispute.	<p>Through interviews with the Essentials Lead - CBU and a review of the Western Power Relationship Governance Model, we noted that Synergy has a framework that defines the escalation path of disputes, including the frequency of meetings, purpose of meetings, and attendees at each level of escalation.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not been involved in any Customer Transfer Code disputes during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
59	Retail Licence, condition 4.1.1 Electricity Industry Customer Transfer Code, clause 7.3(2)	A disputing party must, at all times, conduct itself in a manner that is directed towards achieving the objectives in clause 7.3(1) of the Electricity Industry Customer Transfer Code.	Priority: 5	Control adequacy: N/P	Compliance rating: N/R
			<p>Through interviews with the Essentials Lead - CBU and a review of the Western Power Relationship Governance Model, we noted that Synergy has a framework that defines the escalation path of disputes, including the frequency of meetings, purpose of meetings, and attendees at each level of escalation.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not been involved in any Customer Transfer Code disputes during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
79	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 5	A non-standard contract must be in a format that is easy to read and expressed in clear, simple and concise language.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the Non-Standard form of Contract (NSFC) in conjunction with Synergy Business Terms and Conditions, we noted that:</p> <ul style="list-style-type: none"> the contract is easy to read the contract is expressed in clear, simple, and concise language. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by the legal team.</p> <p>The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes a requirement of keeping the wording of the contract in clear, simple, and</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>concise language.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
80	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 6	A non-standard contract must specify when it comes into effect and the period for which it has effect.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that the NSFC includes the following:</p> <ul style="list-style-type: none"> • start date for supply of electricity • end date for supply of electricity. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal.</p> <p>The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
81	Retail Licence, condition 4.1.1 Electricity Industry (Customer	A non-standard contract must specify certain information about the retailer.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that the NSFC includes the following:</p> <ul style="list-style-type: none"> • company name and business name (if different from its company name) • Australian Business Number or Australian Company Number 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Contracts) Regulations, regulation 7		<ul style="list-style-type: none"> • registered office address and business address (if different from its registered office address) • postal address • telephone number • email address and • internet website address. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
82	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 8	A non-standard contract must give an exact description of the goods and services that the retailer will provide under the contract.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that the NSFC includes the following:</p> <ul style="list-style-type: none"> • description of goods and services i.e., electricity • tariff i.e., energy charges per unit • supply charge rate per day. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			during the audit period.		
83	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 9	A non-standard contract must require the customer to pay for electricity supplied under the contract.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that the NSFC includes the following:</p> <ul style="list-style-type: none"> obligation that the customer is required to pay for the electricity supplied under the contract. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
84	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 10	A non-standard contract must prohibit the customer from tampering with, or bypassing, network equipment or allowing any other person to do so.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that the NSFC includes terms and conditions in conjunction with the Synergy Business Terms and Conditions clauses 10.1 and 10.3, which state that a customer must not tamper with, bypass, circumvent or otherwise interfere with the electricity supply equipment, or do anything that will prevent us or Western Power from accessing the electricity supply equipment.</p> <p>We also noted that the NSFC templates stipulate the specified information is</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
85	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 11	A non-standard contract must describe the circumstances under which a retailer has the right to disconnect supply and is required to reconnect supply.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that clauses 8.4, 9.2 and 12 include the terms and conditions on disconnection and reconnection, which state that:</p> <ul style="list-style-type: none"> • Synergy has a right to disconnect supply in specific circumstances • Synergy is required to reconnect supply in specific circumstances. <p>We also noted that the NSFC templates stipulate the specified information are version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
86	Retail Licence, condition 4.1.1 Electricity Industry	A non-standard contract must require the retailer to deal with security deposits and the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that clause 20 of Business Terms and Conditions includes the obligation to deal with security deposit and payment of interest for small use</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	(Customer Contracts) Regulations, regulation 12	payment of interest in the manner that is specified. Note: Sub regulations 12(2) and 12(3) do not apply to a customer contract of a relevant corporation (Synergy and Horizon Power).	<p>and non-small use customers.</p> <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
86A	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 12	If a customer contract provides for a benefit change, the contract must state that the retailer is required to inform the customer, in the time period prescribed, the benefit change, the options for supply available	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team, we were informed that Synergy did not provide for any benefit changes under standard or non-standard contracts during the period from which the regulations took effect up until the end of the review period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		after the date of the benefit change and describe the way in which the retailer must give that information to the customer.			
87	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 13	A non-standard contract must describe the prices payable and the circumstances in which the prices are payable, plus the way the retailer publishes and gives notice of variations to its price information.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that clauses 4 and 5 of Business Terms and Conditions include information about:</p> <ul style="list-style-type: none"> • charges • change in charges and the different kinds of charges i.e., access and regulatory. <p>It also states that the information related to charges is present on the website or in the charges by laws or both.</p> <p>Synergy, as detailed in the Business Terms and Conditions clause 5, states that it will provide the customer with any information about changes in charges by way of post, telephone, or electronic communication [email and SMS (short message service)].</p> <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
88	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 14	A non-standard contract must describe the procedures to be followed by the retailer in relation to the preparation, issue, and review of customer bills.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that the clauses 8 and 9 of Business Terms and Conditions include information about bills:</p> <ul style="list-style-type: none"> Bills, subclauses 8.1 and 8.2 state the information on creation and payment of bills Review of bills, subclause 9.1 states the information on review of bill. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
89	Retail Licence, condition 4.1.1 Electricity Industry (Customer	A non-standard contract must describe the matters relating to the termination of the contract that	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that clause 18 of the Business Terms and Conditions includes information on the ending of the agreement and circumstances in which the agreement can be terminated and payment of any charges if applicable.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Contracts) Regulations, regulation 15	are specified in the regulation.	<p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
90	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulations 16(1A), 16(2) and 34	A non-standard contract must inform the customer that the provisions of the contract may be amended without the customer's consent where the amendment is required for the contract to remain consistent with a written law. A non-standard contract must describe the process for amending the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that clause 22.9 includes the information on:</p> <ul style="list-style-type: none"> • amendment of contracts • conditions in which the contract can be amended • amendment will be without the consent of the customer and as per the • process and time by which the customer will be communicated by Synergy. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		contract, including requirements for approval and the way in which the amendment will be published. The non-standard contract must require the retailer to notify the customer of any amendment to the contract.			
91	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 17	A non-standard contract must specify the assignment of rights and obligations, including assignment without the customer's consent.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that the clause 22.4 includes the information on:</p> <ul style="list-style-type: none"> • assignment • circumstances under which Synergy can assign or novate the agreement without notice to the customer to another licensed retailer that Synergy believes has the commercial and technical capability to perform obligations under the agreement. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
92	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 18	A non-standard contract must describe the procedures that must be followed by the retailer in responding to a complaint made by a customer.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that clause 16 includes the information on complaints concerning:</p> <ul style="list-style-type: none"> • Synergy's performance • electricity supply to the customer • states that Synergy will deal with that complaint in accordance with the Customer Complaints Policy. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
93	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 19	A non-standard contract must specify the process that must be taken by the retailer to ensure information held by the retailer is treated confidentially. The customer contract must specify that the retailer has a privacy policy, and the customer can obtain a copy of the policy without charge.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that clause 15 includes the information on confidentiality of customer's information in accordance with the privacy policy, which is a published policy in force (as amended or replaced by Synergy from time to time). The clause states</p> <ul style="list-style-type: none"> the process and circumstances in which Synergy will ensure that the information held by Synergy about the customer is dealt with in a confidential manner the way by which the customer may obtain a copy of the privacy policy without charge, i.e., free of charge on Synergy's website or by calling the customer centre at 13 13 54. <p>The information is also included in the 'Form of Agreement', collection of information notice section, which states that Synergy is collecting customer's personal and credit information and the circumstances in which they may disclose the information.</p> <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
94	Retail	A non-standard	Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 20	contract must specify the governing legislation, the effect of an invalid or unenforceable provision, the way in which notice may be given and the use of electronic communication by the retailer.	<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that clause 22 - Miscellaneous provisions state the following, but are not limited to:</p> <ul style="list-style-type: none"> • 22.2 Notices - the way and timing of notices given • 22.3 Electronic communication - Synergy can use electronic communication (such as email or SMS) to give information to you with customer's consent • 22.8 Governing law - The agreement is governed by the laws of the State of Western Australia • 22.10 Effect of invalid terms - If any term of the agreement is invalid or unenforceable it can be severed from the agreement without affecting the enforceability of other agreement terms. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
95	Retail Licence, condition 4.1.1 Electricity Industry (Customer	A non-standard contract must not include a provision that excludes, restricts or modifies the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that there was no provision in the NSFC which includes a provision that purports to exclude, restrict, or modify the effect of the Code of Conduct unless the exclusion, restriction or modification is expressly authorised by</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Contracts) Regulations, regulation 21	Code of Conduct for the Supply of Electricity to Small Use Customers unless it is authorised by the Code.	<p>the Code of Conduct. Additionally, there is no provision which contravenes clause 21 (1) of the Code of Conduct.</p> <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
96	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 32	A non-standard contract must include details about the cooling off period specified in the regulation.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that clause 19.4 - Transition to new agreement states that if a customer enters into a new agreement with Synergy for the supply of electricity to the premises, then Synergy will continue to supply the customer with electricity under the agreement until the cooling-off period for the new agreement expires.</p> <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal.</p> <p>The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
97	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 33(2)	A non-standard contract must allow the customer to terminate the contract at any time with no less than 5 days' notice.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that clause 18. 'Ending the agreement' states that:</p> <ul style="list-style-type: none"> a small use customer can end the agreement before the end date by advising Synergy at least 20 days before the day the customer wants the agreement to end customer can end the agreement after the end date by advising Synergy at least five (5) days before the day the customer wants the agreement to end. If the customer ends the agreement after the end date under the clause, then the customer will not be required to pay Synergy the termination payment. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
98	Retail Licence, condition 4.1.1 Electricity Industry (Customer	A non-standard contract that is a fixed contract must describe the matters relating to the termination of	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team and a review of the Fixed Term NSFC in conjunction with Synergy Business Terms and Conditions, we noted that clause 18.1.c 'Ending the agreement' states that:</p> <ul style="list-style-type: none"> if you are a small use customer, then you can end the agreement before the end date by advising Synergy at least 20 days before the day you 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Contracts) Regulations, regulations 33(3) and (4)	the contract specified in the regulation.	<p>want the agreement to end. If you end the agreement before the end date under the clause, then you must pay Synergy the termination payment within seven (7) days of receiving the final bill</p> <ul style="list-style-type: none"> you can end the agreement after the end date by advising Synergy at least five (5) days before the day you want the agreement to end. If you end the agreement after the end date under the clause, then you will not be required to pay Synergy the termination payment <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
98A	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 34A	A non-standard fixed term contract must detail the contract expiry date, customer options available for supply following expiry, the terms and conditions that apply after expiry and the way the retailer will	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the Fixed Term NSFC in conjunction with Synergy Business Terms and Conditions, we noted that the Fixed Term NSFC in conjunction with the terms and conditions states the following:</p> <ul style="list-style-type: none"> start and end date of the contract clause 18.3 - options available for supply after the expiry of the contract clause 18.3 - terms and conditions applicable after the expiry of the contract clause 18 and 19 - terms related to the notice to be given by Synergy in relation to the expiry, renewal, terms, and conditions applicable after 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		provide the notification in the manner specified.	<p>the expiry</p> <ul style="list-style-type: none"> clause 19.2 - written notice given by Synergy not more than 40 business days and not less than 20 business days before the end date clause 19.1 and 19.2 - conditions in which no notice is to be served in case of automatic renewal. <p>We also noted that the NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal. The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
98B	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 34B	A non-standard contract for residential customer must not state that the residential customer is required to pay a security deposit	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC, we noted there is no clause relating to Security Deposit documented for residential customers as Synergy does not require security deposits for this class of customer.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
98C		A non-standard	Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 34C	contract, entered into by a non-residential customer, is required to state whether the customer must pay a security deposit, how the amount of the security deposit is calculated, the maximum amount the retailer may request, when the retailer may use the security deposit to offset the amounts owed by the customer and when the retailer must repay the security deposit	<p>Through interviews with the Regulation and Compliance team, and a review of the NSFC in conjunction with Synergy Business Terms and Conditions, we noted that the clause 'Security for payment of bills - non small use customers' states the terms and conditions related to:</p> <ul style="list-style-type: none"> • payment of security deposits • the method used to calculate a security deposit (20A.d.1) and (20A.f.1) • the maximum amount payable for a security deposit (20A.d.1) and (20A.f.1) • circumstances under which Synergy must repay the security deposit (20A.j). <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
100	Retail	If a licensee	Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Licence, condition 6.8.1 Electricity Industry (Customer Contracts) Regulations, regulation 38	becomes aware of a customer taking a supply of electricity that is deemed to be supplied under the licensee's standard form contract, the licensee must notify the customer within 5 days after becoming aware of it and provide specified information.	<p>Through interviews with the Regulation and Compliance team, and a review of Non- Application Letters and Vacant Site Management Process, we noted that SAP identifies properties that are consuming electricity but have no active contracts or are vacant for more than 10 business days and sends a letter that they have been deemed to have entered an SFC.</p> <p>Through a review of one (1) sample of deemed consumption, we noted that the customer has been notified within five (5) days as required under the Electricity Industry (Customer Contracts) Regulations.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
101	Retail Licence, condition 5.3.1 Electricity Industry Act, section 13(1)	A licensee must provide the ERA with a performance audit conducted by an independent expert acceptable to the ERA, not less than once every	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the Scope of Work - Consulting Electricity and Gas Tender, Regulatory Calendar, Approval of Auditor, and publication of 2021 Performance Audit, it was noted that Synergy has the following controls in place to provide the ERA with a Performance Audit conducted by an independent expert acceptable to the ERA, not less than once every 24 months:</p> <ul style="list-style-type: none"> the Regulatory Calendar event automatically prompts the Regulation and Compliance team, reminding them of the due date for Performance 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		24 months (or any longer period that the ERA allows).	<p>Audit submission</p> <ul style="list-style-type: none"> a tender for performing the audit drafted and requests for quotation issued subsequently to the Regulatory Calendar for the events to flow ERA Performance Audit for the period 1 July 2019 - 30 June 2021 for ERL1 obligations was performed by KPMG and the ERA approved the Performance Audit on 16 November 2021. For the period 1 July 2021 to 30 June 2023 the ERA approved on 19 May 2023 EY to conduct the current Performance audit. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
105	Retail Licence, condition 4.2.1 Economic Regulation Authority (Licensing Funding) Regulations 2014	A licensee must pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the Economic Regulation Authority (Licensing Funding) Regulations 2014.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the licence fee excel spreadsheet, invoice, non-order invoice and payment request emails to the Finance and Business Services team, it was noted that Synergy has the following process in place to pay the prescribed licence fees to the ERA according to regulations 6, 7 and 8 of the Economic Regulation Authority (Licensing Funding) Regulations 2014:</p> <ul style="list-style-type: none"> the Regulation and Compliance team is responsible for managing the payment of ERA licensing fees the Head of Regulation and Compliance is the designated contact with the ERA for licence invoice matters and, is responsible for the licensing budget and approving licence invoices for payment once an invoice is raised by ERA, a Non Order Invoice Request is created within Synergy to process the licence fee and subsequently the payment is released. 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Through a review of one (1) sample invoice and payment ledger, it was noted that Synergy had paid the fee to ERA as per the invoice.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
106	Retail Licence, condition 4.1.1 Electricity Industry Act, section 31(3)	A licensee must take reasonable steps to minimise the extent, or duration, of any interruption, suspension or restriction of the supply of electricity due to an accident, emergency, potential danger or other unavoidable cause.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the following documents:</p> <ul style="list-style-type: none"> Digital and Technology Business Continuity Plan Loss of Forrest Centre Business Continuity Plan Wholesale Business Continuity Plan Loss of Forrest Centre. <p>We noted Synergy has a well- established Business Continuity Plan, outlining the critical work priorities in a disruptive event with the required time frames and alternate work arrangements to facilitate these priorities.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
107	Retail Licence condition 4.1.1 Electricity Industry	A licensee must pay the costs of taking an interest in land or an easement over land.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team, we were informed that Synergy as a Government Trading Enterprise (GTE) is subject to the Energy Operators (Powers) Act 1979. This Act confers significant rights on Synergy to acquire lands or access lands. Accordingly, Synergy</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Act, section 41(6)		<p>does not rely on section 41 of the Electricity Industry Act 2004 for the purposes of acquiring or accessing lands.</p> <p>Through interviews, we were informed that, we noted that Synergy did not acquire an interest in land, or an easement over land, for its retail operations during the audit period in relation to section 41 of the Electricity Industry Act 2004.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
108	Retail Licence, condition 6.4.1 Electricity Industry Act, section 54(1)	A retail or integrated regional licensee must not supply electricity to a small use customer otherwise than under a standard form contract or a non-standard form contract that complies with the Act.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the SFC, NSFC, and options given to the customer for a type of contract to be entered into based on their electricity consumption, we noted that Synergy only supplies electricity to small use customers under either an SFC or NSFC.</p> <p>The SFC at Synergy are referred to as a “Tariff Contracts” and undergo periodic review. In the event an SFC requires amendment, ERA approval is sought. The NSFC templates stipulate the specified information is version controlled, reviewed, and released by legal.</p> <p>The contract is reviewed and approved by the legal team for any new NSFC and checked against the Licence Obligations Checklist, which includes this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
109	Retail Licence, condition 6.6.1 Electricity Industry Act, section 54(2)	A licensee must comply with any direction by the ERA to amend the standard form contract and do so within the period specified.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of relevant documentation, we noted Synergy has processes in place to ensure Synergy obtains the ERA's approval to amend the SFC.</p> <p>On a review of amendments in relation to the SFC, we noted that amendment was carried out as per discussions with ERA for the change in content in the contract, the process for which is specified in section 3.3 of the Regulations and Compliance Operations Guideline and the final contract was approved by an email from the ERA with the following comment 'redrafted in plain language for customer readability and aligns it with the new Code of Conduct.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
110	Retail Licence, condition 6.7.1 Electricity Industry Act, section 76	If a designation under section 71(1) of the Electricity Industry Act is in force, a licensee must perform the functions of a retailer of last resort and must carry out the supplier of last resort plan if it	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team, and a review of the Regulation and Compliance Operations Guideline, we noted that Supplier of Last Resort (SOLR) obligations are recorded as follows:</p> <ul style="list-style-type: none"> under section 71(4) of the Act, the ERA designated Synergy as the default SOLR for the SWIS in 2009. However, the State Government has yet to make regulations under section 77 of the Act, meaning there is no legislative authority to terminate existing supply contracts, deem customers to have entered into a contract with the SOLR or transfer customers without their consent consequently, Synergy has not been able to submit a SOLR plan to the ERA for approval. In accordance with section 72 of the Electricity Act, 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		comes into operation under section 70 of the Electricity Industry Act.	<p>in 2009 the ERA approved an extension for Synergy to submit its SOLR plan until such time as the necessary subordinate legislation has been enacted.</p> <p>Synergy has recorded the need to submit the SOLR plan to ERA within six (6) months from the date of enactment of the necessary supporting regulations. Through interviews with the Regulation and Compliance team, we were informed that no relevant activity occurred during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
111	Retail Licence, condition 6.1.1 Electricity Industry Act, section 101	A retail, distribution or integrated regional licensee must not supply electricity to small use customers unless the licensee is a member of an approved scheme and is bound by, and compliant, with any decision or direction of the Electricity Ombudsman under the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the Regulation and Compliance Operation Guideline and of the Electricity Ombudsman website we noted Synergy is a member of the Electricity Ombudsman Scheme listed under “Electricity Providers”.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		approved scheme.			
114	Electricity Industry Act, section 11 Retail Licence, condition 6.3.1	A licensee must ensure that an electricity marketing agent of the licensee complies with the Code of Conduct for the Supply of Electricity to Small Use Customers 2018.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials lead - CBU, we were informed that no electricity marketing agents were employed during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
116	Electricity Industry Act, section 11 Retail Licence, condition 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.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, we noted Synergy has controls in place to confirm that Synergy obtains the ERA approval to amend the SFC.</p> <p>On a review of documents in relation to the amendment of SFC, we noted that the amendment was carried out as per discussions with ERA for the change in content in the contract, the process for which is specified in section 3.3 of the Regulations and Compliance Operations Guideline and the final contract was approved by an email from the ERA with the following comment 'redrafted in plain language for customer readability and aligns it with the new Code of Conduct.'</p> <p>Therefore, it is assessed that Synergy has complied with the obligation</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			during the audit period.		
117	Electricity Industry Act, section 11 Retail Licence, condition 6.4.3	A licensee must comply with any direction given by the ERA in relation to the scope, process and methodology of the standard form contract review.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, we noted Synergy has controls in place to confirm that Synergy obtains the ERA approval to amend the SFC.</p> <p>On a review of documents in relation to the amendment of SFC, we noted that the amendment was carried out as per discussions with ERA for the change in content in the contract, the process for which is specified in section 3.3 of the Regulations and Compliance Operations Guideline and the final contract was approved by an email from the ERA with the following comment 'redrafted in plain language for customer readability and aligns it with the Code of Conduct.'</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
118	Electricity Industry Act, section 11 Retail Licence, condition 6.5.1	A licensee can only amend the standard form contract with the ERA's approval.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, we noted Synergy has controls in place to confirm that Synergy obtains the ERA approval to amend the SFC.</p> <p>On a review of documents in relation to the amendment of SFC, we noted that the amendment was carried out as per discussions with ERA for the change in content in the contract, the process for which is specified in section 3.3 of the Regulations and Compliance Operations Guideline and the</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>final contract was approved by an email from the ERA with the following comment 'redrafted in plain language for customer readability and aligns it with the Code of Conduct.'</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
119	Electricity Industry Act, section 11 Retail Licence, condition 4.3.1	A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board Standards or equivalent International Accounting Standards.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, we were informed that Synergy is audited by the Office of Auditor General on an annual basis. The Financial Audit Report confirms that Synergy complies with standards issued by the AASB (Australian Accounting Standards Board). Additionally, the Synergy website has the Annual Reports which contain Independent Auditor's Report Statements for those released during the audit period.</p> <p>Through a review of Annual Report for 2021-22, we noted that Synergy has prepared accounting records that comply with the Australian Accounting Standards Board Standards.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
120	Electricity Industry Act, section 11 Retail Licence,	A licensee must comply with any individual performance standards prescribed by the	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team, we were informed that the ERA had not prescribed any individual performance standards under ERL1 during the audit period.</p> <p>Therefore, the control testing for this obligation could not be performed and</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	condition 5.2.4	ERA.	not rated for compliance.		
121	Electricity Industry Act, section 11 Retail Licence, condition 5.3.2	A licensee must comply, and require its auditor to comply, with the ERA's standard audit guidelines for a performance audit.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the Scope of Work - Consulting Electricity and Gas Tender, it was noted that the ERL1 Performance Audit request for quotation for the audit period 1 July 2021 to 30 June 2023, specifies that the auditor must comply with the ERA Audit Guideline. ERA has authorised EY to conduct the Performance Audit for the period with letter ref: 29715057 dated: 19 May 2023.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
123	Electricity Industry Act, section 11 Retail Licence, condition 4.4.1	In the manner prescribed, a licensee must notify the ERA, if it is under external administration or if there is a significant change in the circumstances that the licence was granted which may affect	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team, we were informed that Synergy cannot be placed into external administration as it is not a company under the Corporations Act 2001.</p> <p>Further, we were informed that, Synergy was not placed under external administration and there were no significant changes that affected Synergy's ability to meet its obligations.</p> <p>Therefore, the control testing for this obligation could not be performed and not rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		the licensee's ability to meet its obligations.			
124	Electricity Industry Act, section 11 Retail Licence, condition 4.4.1	A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the Regulation and Compliance Operations Guideline, it was noted Synergy has the following controls:</p> <ul style="list-style-type: none"> the Regulation and Compliance Team ensures the website is displaying the required regulatory reports as prescribed by ERA a calendar entry is created within the Empower Regulatory Calendar to track the response timeframe and the response issued to the ERA in accordance with the instruction and timeframe the data to be published within the performance reports is generated via the SAP business intelligence (BI) reporting portal, which sources data from SAP CRM and aligns it with the performance reporting indicators designated by the ERA in the performance reporting handbook if an update is required, the Regulation and Compliance team submits a ServiceNow ticket with the updated versions of the Document Management ID and the date for which it comes into effect the Digital and Technology team proceeds with updating the website with the new version on the requested date provided by the Regulation and Compliance team. <p>On a review of the 2022 performance report submitted by Synergy to ERA on 22 September 2022, we noted that the report was accepted by the ERA on 20 October 2022, subsequently published on the website. We also noted</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>that all the backup documents for the performance report are retained as a part of the audit trail.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
125	Electricity Industry Act, section 11 Retail Licence, condition 3.8.1 and 3.8.2	A licensee must publish any information as directed by the ERA to publish, within the timeframes specified.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the Regulation and Compliance Operations Guideline document, it was noted Synergy has the following controls any information as directed by the ERA to publish, within the timeframes specified:</p> <ul style="list-style-type: none"> the Regulation and Compliance Team ensures the website is displaying the required regulatory reports as prescribed by ERA a calendar entry is created within the Empower Regulatory Calendar to track the response timeframe and the response issued to the ERA in accordance with the instruction and timeframe the data to be published within the performance reports is generated via the SAP business intelligence (BI) reporting portal, which sources data from SAP CRM and aligns it with the performance reporting indicators designated by the ERA in the performance reporting handbook if an update is required, the Regulation and Compliance team submits a ServiceNow ticket with the updated version DM ID and the date for which it comes into effect the Digital and Technology team proceeds with updating the website with the new version on the requested date provided by the Regulation and Compliance team. 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>On a review of the 2022 performance report submitted by Synergy to ERA on 22 September 2022, the report was accepted on 20 October 2022, subsequently published on the website on 27 October 2022.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
126	Electricity Industry Act, section 11 Retail Licence, condition 3.7.1	All notices must be in writing, unless otherwise specified.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Regulation and Compliance Operations Guideline, it was noted Synergy has the following controls to ensure any information that the ERA requires in connection with its functions under the Electricity Industry Act is provided to ERA in the manner prescribed:</p> <ul style="list-style-type: none"> • in the event Synergy receives a direction or request from the ERA that it must comply with, the direction or request must be saved in the DM folder • a calendar entry is created within the Regulatory Calendar to track direction or request timeframe • the Regulation and Compliance team is responsible for the coordination of the actions required, confirming with the ERA that the action was taken as instructed, or providing the information to the ERA, within the required timeframe • all notices to the ERA must be in writing unless specified otherwise. <p>Through a review of one (1) sample for ERA update regarding estimated billing during August 2022, Synergy has provided the current state and detailed action plan for the estimated billing.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			during the audit period.		
129A	Electricity Industry Act, section 82 Code of Conduct, clause 8 Retail Licence, condition 6.3.1	A retailer must ensure that its electricity marketing agents comply with Part 2.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not employed any marketing agent for the purposes of contracting during the review period.</p> <p>Therefore, the control testing for this obligation could not be performed and not rated for compliance.</p>		
130	Electricity Industry Act, section 82 Code of Conduct, clause 9(1) Retail Licence, condition 6.3.1	A retailer or electricity marketing agent must ensure that standard form contracts, which are not unsolicited consumer agreements, are entered into according to the manner set out, and the contract	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Residential and Business Move-in Landing Page, welcome letter for standard contract, and compliance reports, we noted that when the customer is entering into any contract, the customer is made aware of:</p> <ul style="list-style-type: none"> the difference between an SFC and an NSFC the option to choose an SFC or an NSFC. <p>We further noted that Synergy has a process in place to provide all contracts to the customers within five (5) business days as required.</p> <p>However, we noted that, this compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 as the standard contract was not made available to some</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		is provided as specified, in clause 9(1).	<p>customers within five (5) business days. These non-compliances were due to agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. Further, system enhancements were made in SAP CRM to reflect Synergy's small use contract terms and conditions and to update the account offer in Salesforce where required. We have noted a compliance rate of over 99.99% out of approximately 190,000 new contracts that are entered each year. Through a review of one (1) sample, we noted that the customer who requested electricity supply under an SFC was provided the same as per the manner set out according to the procedures in move-in declarations guidance and the welcome letter was given to the customer.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
131	Electricity Industry Act, section 82 Code of Conduct, clause 9(2) Retail Licence, condition	Subject to subclause 9(3), the retailer or electricity marketing agent must give to the customer the specified information in subclause 9(2) no later than on,	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essential Lead - CBU, we were informed that Synergy sends automatically triggered welcome letters to all customers at move-in which act as a confirmation of account establishment. A copy of the Customer Service Charter is included with the welcome letters, which specify all the requirements of the Code of Conduct.</p> <p>Through a review of one (1) sample Customer Service Charter provided at the time of move-in to customers, we noted that it states the following:</p> <ul style="list-style-type: none"> Code of Conduct for the supply of electricity to small use customers 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	6.3.1	or with, the customer's first bill.	<ul style="list-style-type: none"> SFC the scope of the Code of Conduct Synergy's obligation to comply with the Code of Conduct how Synergy will assist a customer if the customer is experiencing financial hardship or payment difficulties information on billing concessions that may be available to residential customers Western Power's 24-hour faults telephone number interpreter and TTY (teletypewriter) services that are available to residential customers details on how a customer can make a complaint general information about electrical safety. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
132	Electricity Industry Act, section 82 Code of Conduct, clause 10(1) Retail Licence, condition 6.3.1	A retailer or electricity marketing agent must ensure that non- standard contracts, which are not unsolicited consumer agreements, are entered into according to the manner set out,	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the verbal contract process document, we noted that for the NSFC, the customers' verifiable consent is obtained and recorded either through a written or verbal contract.</p> <p>For a verbal contract, the contract declaration is read to the customer on a call on which they must verify their consent. When they have agreed to the contract, it is sent to the customer within five (5) business days via email.</p> <p>For NSFC, customers via the online portal select a tick box to identify that they have read and understood the requirements. The consents are then stored on the customer account in Salesforce and sent to them via email</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		and the contract is provided as specified, in clause 10(1)	<p>through Salesforce.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
133	Electricity Industry Act, section 82 Code of Conduct, clause 10(2) Retail Licence, condition 6.3.1	A retailer or electricity marketing agent must ensure that the information specified in subclause 10(2) is provided to the customer before entering into a non-standard contract.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Customer Service Charter, Business Terms and Conditions and small use agreement example email, we noted that before entering a contract, customers are made aware of the following information while on the phone to a Synergy representative at the point of contract:</p> <ul style="list-style-type: none"> the details of the cooling-off period the period during which they can withdraw from the contract along with the eventual costs incurred in doing so. <p>Customer contracts are generated using Salesforce. These contracts are sent to customers using a standard template that outlines the difference between a standard and a non-standard contract. The email also references a weblink which provides additional information for the customer. The customers, in the offer are provided with the following:</p> <ul style="list-style-type: none"> terms and conditions link to the Customer Service Charter information advising of the difference between an SFC and an NSFC eligibility of concessions conditions of the cooling-off period. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
133A	Electricity Industry Act, section 82 Code of Conduct, clause 10(3) Retail Licence, condition 6.3.1	If subclause (4) applies, when a customer enters into a non-standard contract with a retailer, the retailer or an electricity marketing agent must give the information specified in clause 10(3).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of small use agreement example email, we noted that before entering a contract, customers are made aware of the following information while on the phone to a Synergy representative at the point of contract:</p> <ul style="list-style-type: none"> the details of the cooling-off period the period during which they can withdraw from the contract along with the eventual costs incurred in doing so. <p>Customers, along with the supply offer are also provided a link to the Customer Service Charter which contains the information in clause 10(3) such as:</p> <ul style="list-style-type: none"> details of tariff difference between an SFC and an NSFC Western Power's 24-hour telephone number for faults and emergencies the telephone number for interpreter services, identified by the National Interpreter symbol general information for the safe use of electricity how Synergy may assist if the customer is experiencing problems paying a bill. <p>The customer is also asked to refer to the website where they can find the Customer Service Charter and a copy of the Code of Conduct.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
134	Electricity	The Electricity	Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Industry Act, section 82 Code of Conduct, clause 2.3(4) Retail Licence, condition 6.3.1	Generation and Retail Corporation or Regional Power Corporation, or an electricity marketing agent acting on behalf of Electricity Retail Corporation or Regional Power Corporation, must ensure that the information specified in subclause 2.3(4) is provided to the customer before arranging a non-standard contract.	<p>Through interviews with the Essentials Lead - CBU, and a review of relevant documentation, we noted that verifiable consent is recorded via a signed contract or verbal contract and that the:</p> <ul style="list-style-type: none"> contracts are sent to customers via Salesforce contracts contain links to the Customer Service Charter, Business Terms and Conditions and to a page that shows the difference between an SFC and an NSFC opportunity is given to the customer to understand and enter into an SFC as per their choice the verbal script also details the conditions to terminate the contract and cooling-off period. <p>We noted that Synergy receives the verifiable consent via verbal consent over call or written consent on the portal by way of checkbox selection. Before receiving consent from the customer, they are made aware of the options of SFC and NSFC and the difference between both of them.</p> <p>Also, Synergy does not currently have any contracts with electricity marketing agents acting on our behalf.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
135	Electricity Industry Act, section 82 Code of	Subject to subclause 10(4), a retailer or electricity marketing agent must obtain the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of relevant documentation, we noted that verifiable consent is recorded via a signed contract or verbal contract and that the:</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Conduct, clause 10(5) Retail Licence, condition 6.3.1	customer's verifiable confirmation that the specified information in subclause 10(2), as applicable, has been provided.	<ul style="list-style-type: none"> contracts are sent to customers via Salesforce contracts contain links to the Customer Service Charter, Business Terms and Conditions and to the page which shows the difference between an SFC and an NSFC opportunity is given to the customer to understand and enter into an SFC as per their choice the verbal script also details the conditions to terminate the contract and cooling-off period. <p>We noted that Synergy receives the verifiable consent via verbal consent over call or written consent on the portal by way of checkbox selection.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
136	Electricity Industry Act, section 82 Code of Conduct, clause 11(1) Retail Licence, condition 6.3.1	A retailer or electricity marketing agent must ensure that the inclusion of concessions is made clear to residential customers of the retailer and any prices that exclude concessions are disclosed.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essential Lead - CBU, and a review of the Synergy website, Synergy ensures that the inclusion of concessions is made clear to residential customers, and any prices that exclude concessions are disclosed through the following:</p> <ul style="list-style-type: none"> customers may be entitled to a rebate as determined by the state government based on eligibility set out by the state government details of concession information are posted on the Synergy website. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
137	Electricity Industry Act, section 82 Code of Conduct, clause 11(2) Retail Licence, condition 6.3.1	A retailer or electricity marketing agent must provide contact details, including a telephone number, to a customer and ensure that the customer is able to contact the retailer or electricity marketing agent during normal business hours for the purposes of enquiries, verifications and complaints.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essential Lead - CBU, we were informed that Synergy has a dedicated team for the purpose of enquiries, verifications, and complaints.</p> <p>The operating hours of the customer service call centre are 7 am to 7 pm (AWST) on weekdays for residential customers and 8 am to 5 pm (AWST) on weekdays for business customers.</p> <p>The working hours and contact details have been documented in the following:</p> <ul style="list-style-type: none"> • Customer Service Charter • Synergy website • Financial Hardship Policy • customer bills. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
138	Electricity Industry Act, section 82 Code of Conduct,	A retailer or electricity marketing agent must, on request, provide a customer with the information	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essential Lead - CBU and a review of customer complaints, we noted that if any customer requests the complaints or Electricity Ombudsman telephone number, Synergy provides such information to the customer. Customers are also directed to the Synergy</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 12(1) Retail Licence, condition 6.3.1	specified in subclause 12(1).	<p>website where they can find the Customer Complaints Policy.</p> <p>Additionally, the complaints telephone number is detailed on the bills provided by Synergy along with the Electricity Ombudsman telephone number which customers can contact if they wish to complain. During the year, Synergy received general as well as Electricity Ombudsman complaints which were closed by the Complaints team, first contact, or escalation. Also, we noted that contact information is provided to the customer based on the request.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
139	Electricity Industry Act, section 82 Code of Conduct, clause 12(2) Retail Licence, condition 6.3.1	<p>A retailer or electricity marketing agent who meets with a customer face to face must:</p> <ul style="list-style-type: none"> display a clearly visible and legible identity card showing the information specified in subclause 12(2)(a); and provide the 	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essential Lead - CBU, we were informed that Synergy does not use electricity marketing agents for contacting purposes.</p> <p>As no direct door to door marketing is carried out, any customer visits are pre-arranged appointments. Therefore, the customer is aware of the purpose of the visit. For EXPO, Synergy signs are clearly displayed and staff wear Synergy t-shirts and their photo ID.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		written information specified in subclause 12(2)(b) as soon as practicable following a request by the customer.			
140	Electricity Industry Act, section 82 Code of Conduct, clause 13	A retailer or electricity marketing agent who visits a person's premises for the purposes of marketing must comply with any clearly visible signs indicating that canvassing is not permitted at the premises, or no advertising is to be left at the premises.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essential Lead - CBU, we were informed that Synergy does not use electricity marketing agents for contacting purposes.</p> <p>As no direct door to door marketing is carried out, any customer visits are pre-arranged appointments. Therefore, the customer is aware of the purpose of the visit. If a customer had visible signs indicating that canvassing is not permitted, staff would not leave marketing material without express permission from the customer.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
141	Electricity Industry Act, section 82 Code of Conduct, clause 2.9 Retail Licence, condition 6.3.1	An electricity marketing agent must keep a record of complaints from customers or persons who are contacted by, or on behalf of, the electricity marketing agent for the purposes of marketing; and provide the electricity ombudsman with all of the information that it has relating to a complaint, within 28 days of receiving a request for that information.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essential Lead - CBU, we were informed that Synergy does not use electricity marketing agents for contacting purposes.</p> <p>As no direct door to door marketing is carried out, no complaints were received during the customer visits.</p> <p>Therefore, the control testing for this obligation could not be performed and not rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
142	Electricity Industry Act, section 82 Code of Conduct, clause 2.10 Retail Licence, condition 6.3.1	An electricity marketing agent must keep a record, or other information, required under the Code for at least 2 years after the last time that a customer or person was contacted by, or on behalf of, the electricity marketing agent, or after receipt of the last contact from, or on behalf of, the electricity marketing agent, whichever is later.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team and Essentials Lead - CBU, we were informed that Synergy does not use electricity marketing agents for contacting purposes.</p> <p>Therefore, the control testing for this obligation could not be performed and not rated for compliance.</p>		
143	Electricity Industry Act, section	If a retailer agrees to sell electricity to a customer or	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essential Lead - CBU, and a review of samples, we noted that when a customer requests a new connection, Synergy creates		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	82 Code of Conduct, clause 18(1)	arrange for the connection of the customer's supply address, the retailer must forward the customer's request for the connection to the distributor.	<p>the account as per the customer request and sends the service notification to Western Power at the time of creation (for webform and tasks) or request (for phone requests).</p> <p>A new connection service order is triggered via SAP CRM and sent automatically to Western Power via the Energy Data Exchange (EDE) within the prescribed timeframes.</p> <p>Through a review of one (1) sample, we verified that the connection request received by Synergy was transferred to Western Power.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
144	Electricity Industry Act, section 82 Code of Conduct, clause 18(2)	A retailer must forward the customer's request for connection to the 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	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU, we noted that when a customer requests a new connection, Synergy creates the account as per the customer request and sends the service notification to Western Power at the time of creation (for webform and tasks) or request (for phone requests).</p> <p>A new connection service order is triggered via SAP CRM and sent automatically to Western Power via the Energy Data Exchange (EDE) within prescribed timeframes.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 as requests for new connections were not sent by midnight the same day if the customer called before 3 pm, or by the next business day if the customer called after 3 pm. The non-compliance was due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		public holiday.	<p>agents to minimise such cases in future. Also, Synergy Knowledge Management team reviewed the relevant documented processes to minimise agent error and a weekly meeting is conducted to discuss service standard performance and non-compliance. We have noted a compliance rate of over 99.90% out of approximately 10,000 new connection requests received every year.</p> <p>Through a review of one (1) sample, we verified that the connection request received by Synergy was transferred to Western Power and noted that it was sent to Western Power within the required timeframe.</p> <p>Based on interviews and document examination, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
145	Electricity Industry Act, section 82 Code of Conduct, clause 19(1)	A retailer must issue a bill at least once every 100 days, except for the circumstances specified in subclause 19(2).	Priority: 1	Control Adequacy: B	Compliance Rating: 3
			<p>Through interviews with the Essentials Lead - CBU, and a review of the unbilled standard operating procedure and introduction to billing and invoicing, it was noted that Synergy has the following controls in place to issue a bill at least once every 100 days, except for the circumstances specified in subclause 19(2):</p> <ul style="list-style-type: none"> SAP ISU system is automatically configured to bill customers within the required time frames specified by the obligation. Where the SAP ISU system is unable to automatically invoice the customer, the Digital and Technology team generates a daily report identifying any customers who are pending billing past the automated date. It allows Synergy to identify and prevent customers from being billed late 		

Obligation no.	Obligation reference	Obligation description	Observation and findings
			<ul style="list-style-type: none"> any customer who has not been billed within 90 days appears on a BI report and accounts are actioned individually to be billed an automated daily report is sent to Customer BU via SAP ISU to identify any customers with a billing period greater than 90 Calendar days and therefore allows Customer BU to identify and prevent customers from being billed late SAP ISU is automatically configured to bill customers within the required time frames specified under the Code of Conduct Additionally, agents have the ability to place a bill block on the customer account with several different reason codes. The block is placed in SAP CRM and replicated across to SAP ISU. This function is utilised in certain circumstances to ensure Synergy meet its obligation to issue a bill no more than once a month. <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as Synergy issued a bill for a period greater than three (3) months/100 days.</p> <p>In both the years, these breaches occurred due to Synergy not receiving energy data from Western Power in a timely manner consistent with regulatory requirements, manual intervention was required to process bills. Some instances also occurred due to printing issues, inconsistent meter reading types and agents not following the relevant account establishment and closure procedures.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. Also, a weekly meeting has been implemented to discuss service standard performance and non-compliance. We have noted a compliance rate of over 99.95% out of approximately 6.5 million bills issued every year.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Also, through testing 10 sample customers of their billing cycle history, it was noted that Synergy billed the customers less frequently than once every 100 days.</p> <p>Based on interviews and document reviews, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a moderate impact on customers or third parties.</p>		
146	Electricity Industry Act, section 82 Code of Conduct, clause 4.2(1)	For the purposes of subclause 4.1(a)(ii), a retailer has given a customer notice if, prior to placing a customer on a shortened billing cycle, the retailer advises the customer of the information specified in subclause 4.2(1).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not provided any customer bills on a shortened billing cycle.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
146A	Electricity	A retailer must	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Industry Act, section 82 Code of Conduct, clause 20(1)	not place a customer on a shortened billing cycle unless subclause 20(2) applies.	Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not provided any customer bills on a shortened billing cycle. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
147	Electricity Industry Act, section 82 Code of Conduct, clause 4.2(2)	If a residential customer informs a retailer that the customer is experiencing payment difficulties or financial hardship and the customer is assessed as experiencing payment difficulties or financial hardship, the retailer must not place that customer on a	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not provided any customer bills on a shortened billing cycle. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		shortened billing cycle without that customer's verifiable consent.			
148	Electricity Industry Act, section 82 Code of Conduct, clause 20(3)	A retailer must give a customer notice with the information specified in 20(3), within 10 business days after placing the customer on a shortened billing cycle under subclause 20(2).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not provided any customer bills on a shortened billing cycle. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
149	Electricity Industry Act, section 82 Code of Conduct, clause 20(4)	A retailer must ensure that a shortened billing cycle under subclause 20(2) must be at least 10 business days.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not provided any customer bills on a shortened billing cycle. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
150	Electricity Industry Act, section 82 Code of Conduct, clause 20(5)	On request, a retailer must return a customer who is subject to a shortened billing cycle, under subclause 20(2), to the billing cycle that previously applied if the customer has paid 3 consecutive bills by the due date.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not provided any customer bills on a shortened billing cycle. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		
151	Electricity Industry Act, section 82 Code of Conduct,	A retailer must inform a customer, who is subject to a shortened billing cycle, under	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not provided any customer bills on a shortened billing cycle. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 20(6)	subclause 20(2), at least every 3 months about the conditions upon which the customer can, upon request, be returned to the previous billing cycle under subclause 20(6).			
152	Electricity Industry Act, section 82 Code of Conduct, clause 4.3(1)	Notwithstanding clause 4.1, on receipt of a request by a customer, a retailer may provide the customer with a bill that reflects a bill-smoothing arrangement with respect to any 12-month period.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not provided any customer bills on a bill-smoothing arrangement.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
153	Electricity	If a retailer	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Industry Act, section 82 Code of Conduct, clause 4.3(2)	provides a customer with a bill under a bill-smoothing arrangement, the retailer must ensure that the conditions specified in subclause 4.3(2) are met.	<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not provided any customer bills on a bill-smoothing arrangement.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
154	Electricity Industry Act, section 82 Code of Conduct, clause 4.4	A retailer must issue a bill to a customer at the customer's supply address, unless the customer has nominated another address or an electronic address.	Priority: 1	Control Adequacy: B	Compliance Rating: 3
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy has the following controls to issue a bill to a customer at the customer supply address:</p> <ul style="list-style-type: none"> when a customer contacts Synergy to advise of a change in contact details - including updating a nominated address - agents are required to update the address at the Business Partner (BP) level and then the assigned Business Agreement (BA) level if the BA mailing address is different to the premises address, a system generated prompt pops up for the agent to confirm the correct mailing address. When a bill is to be issued, a daily batch file is created to send customer billing information to Synergy's mailing vendor - who imports the files into a validated bill template and issues them to the nominated address. <p>This compliance obligation was self-reported by Synergy as non-compliant in</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>the Annual Compliance Report of 2021-2022 and 2022-2023, as customer bills were not issued to the address nominated by the customers. The non-compliance was due to an agent error where the agent did not update/ select customer correct address (mailing or email).</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and weekly meetings are conducted to discuss compliance issues with strategic business partners to review that training was completed by agents. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year.</p> <p>Through our review of 10 sample customer bills, we noted that customers have been provided a bill to a customer email address.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a moderate impact on customers or third parties.</p>		
155	Electricity Industry Act, section 82 Code of Conduct, clause 4.5(1)	A retailer must include the minimum prescribed information in subclause 4.5(1) on a customer's bill, unless the customer agrees otherwise.	Priority: 1	Control Adequacy: B	Compliance Rating: 3
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Bill Explainer and the Billing Services Business Rules, it was noted that Synergy has the following process in place to include the minimum prescribed information in subclause 4.5(1) on a customer bill:</p> <ul style="list-style-type: none"> SAP ISU is configured to include prescribed information on the customer bill to meet the Code of Conduct obligations. The majority of prescribed information is generated from ISU, however the Billing Template used by Fuji Film (Synergy printing agent) also contains information that must be included on the bill 		

Obligation no.	Obligation reference	Obligation description	Observation and findings
			<ul style="list-style-type: none"> • Synergy's Change Authority Board reviews the technical and operational impacts of system changes and validates all compliance checkpoints have been met prior to the release into production • a Governance Forum for all bill changes and standard correspondence has been established to oversee change controls. Review and sign-off are required from key stakeholders in the business to make any amendments to an invoice. It is also reviewed by the Regulation and Compliance team. <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 whereby incorrect information such as supply dates, Renewable Energy Buyback Scheme (REBS) or Distributed Energy Buyback Scheme (DEBS) information, tariff details, fees and charges, supply/ mailing address, customer name, credit details, type of concessions were displayed on customer bills.</p> <p>The non-compliance was due to an agent error and customers were impacted as customers were overcharged/undercharged in some instances. In some other instances, customers did not have the correct credit/ concession information displayed on their bills. We further noted that bills were corrected as soon as the discrepancies were identified.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and weekly meetings are conducted to discuss compliance issues with strategic business partners to confirm that training was completed by agents. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year.</p> <p>Through a review of 10 sample customer bills, we noted that correct information has been provided on customer bills.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a moderate impact on customers or third parties.		
155A	Electricity Industry Act, section 82 Code of Conduct, clause 21(1)	In addition to any information required to be included on a customer's bill under another provision of this code, a retailer must include the information set out in subclauses 21(2), (3), (4), (5) and (6).	Priority: 2	Control Adequacy: B	Compliance Rating: 3
			<p>Through interviews with the Essentials Lead - CBU, and a review of Bill Explainer, and the Billing Services Business Rules, it was noted that Synergy has the following process in place to include the minimum prescribed information in subclause 21(1) on a customer bill:</p> <ul style="list-style-type: none"> • SAP ISU is configured to include prescribed information on the customer's bill to meet our obligations. The majority of prescribed information is generated from ISU, however the Billing Template used by Fuji Film also contains information that must be included on the bill • Synergy's Change Authority Board reviews the technical and operational impacts of system changes and validates all compliance checkpoints have been met prior to the release into production • a Governance Forum for all bill changes and standard correspondence has been established to oversee change controls. Review and sign-off are required from key stakeholders in the business to make any amendments to an invoice. It is also reviewed by the Regulation and Compliance team. <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 whereby incorrect information such as supply dates, Renewable Energy Buyback Scheme (REBS) or Distributed Energy Buyback Scheme (DEBS) information, tariff details, fees and charges, supply/mailling address, customer name,</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>credit details, type of concessions was displayed on customer bills.</p> <p>The non-compliance was due to an agent error and customers were impacted as customers were overcharged/undercharged in some instances. In some other instances, the customers did not have the correct credit/ concession information displayed on their bill. We further noted that bills had been corrected as soon as the discrepancies were identified.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and weekly meetings are conducted to discuss compliance issues with strategic business partners to confirm that training was completed by agents. We have noted a compliance rate of over 99.99% out of over two (2) million Renewable Energy Buyback Scheme (REBS) or Distributed Energy Buyback Scheme (DEBS) bills issued every year.</p> <p>Through a review of 10 sample bills, we noted that correct information has been provided on customer bills.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a moderate impact on customers or third parties.</p>		
156	Electricity Industry Act, section 82 Code of Conduct,	If a retailer wishes to bill a customer for a historical debt, the retailer must advise the customer of the	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that when commencing the move-in process, agents attempt to identify whether the customer has any previous accounts with historical debts. Once identified, provided the debt is less than a specified period, the debt is transferred to the new account and a debt transfer letter is automatically generated via</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 21(9)	amount of the historical debt and its basis, no later than the next bill in the customer's billing cycle.	<p>SAP ISU and sent to the nominated address, advising them of the amount and basis of the historical debt prior to their next bill.</p> <p>Through a review of one (1) sample debt transfer letter raised, we noted that SAP ISU raises debt transfer letters automatically.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
157	Electricity Industry Act, section 82 Code of Conduct, clause 4.6	<p>Subject to clauses 4.3 and 4.8, a retailer must base a customer's bill on the following:</p> <ul style="list-style-type: none"> the distributor's or metering agent's reading of the meter at the customer's supply address; the customer's reading of the meter in the circumstances 	Priority: 4	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU and a review of the Billing Services Business Rules, we noted that SAP ISU generates billing information based on estimated or actual meter readings provided by Western Power. These readings, coupled with billing information, are sent in a manual batch file to Synergy's mailing vendor, who imports the file into the Synergy billing template and issues the bills to the nominated address.</p> <p>Synergy based customer bills on actual or estimated metering data as per clause 4.6 of the Code of Conduct during the audit period.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 as instances were noted where customers did not have the correct meter reading or meter read type displayed on their bill. The non-compliance was due to an agent error and bills were corrected as soon as the discrepancies were identified.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis and no non-compliance was noted for this obligation in 2022-23. We have noted a compliance rate of</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		<p>specified in subclause 4.6(1)(b); or</p> <ul style="list-style-type: none"> if the connection point is a Type 7 connection point, the procedure is set out in the metrology procedure or Metering Code, or as set out in any applicable law. 	<p>over 99.99% out of approximately 6.5 million bills issued every year.</p> <p>Through a review of one (1) sample bill, we noted that correct information has been provided on customer bills.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
157A	Electricity Industry Act, section 82 Code of Conduct, clause 22(1)	A retailer must base a customer's bill on the criteria specified in 22(1).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through a review of one (1) sample customer bill, we have noted that the customer bill has been prepared based on energy data provided for the relevant meter at the customer supply address provided by Western Power to Synergy.</p> <p>Synergy uses meter readings to prepare customer bills. Synergy uses its best endeavours to ensure that Western Power reads the meter once every billing cycle. If Synergy cannot reasonably base a bill on Western Power's reading of</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>the meter, then Synergy provides the customer with an estimated bill based on the following:</p> <ul style="list-style-type: none"> • a previous reading of the meter (same time last year) • an estimate undertaken by Western Power based on the average usage of electricity by those customers who Western Power considers to be in a comparable position to the respective customer (generally by location or usage pattern). <p>If Synergy has provided a customer with an estimated bill and Western Power subsequently reads the meter, then the next bill is adjusted to take account of actual meter reading.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
157B	Electricity Industry Act, section 82 Code of Conduct, clause 22(2)	A bill will be taken to comply with subclause 21 (1)(a) if the bill reflects a smoothing or similar arrangement that has been entered into between the retailer and the customer.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy does not provide bills under a bill-smoothing arrangement.</p> <p>Therefore, the control testing for this obligation could not be performed and not rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
158	Electricity Industry Act, section 82 Code of Conduct, clause 22(3)	If a retailer is required to comply with subclause 22(1)(a), the retailer must use its best endeavours to ensure that an actual value is obtained as frequently as required to prepare its bills.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the unbilled standard operating procedure, we determined that Synergy would use best endeavours to obtain metering data from Western Power as frequently required to prepare bills.</p> <p>Under clause 5.4 of the Metering Code, Western Power is required to perform an actual meter reading on an annual basis. If the meter reading is not performed, SAP ISU inserts a bill message on the fifth estimated read to prompt customers to arrange access to the meter to obtain a meter reading.</p> <p>Additionally, on a daily basis, an unbilled report is manually generated to identify those accounts that have not been billed for more than 76 days, which may include those customers with missed readings.</p> <p>Through a review of one (1) sample unbilled report and communication to obtain the meter reading from the customer, we confirmed that metering data was obtained as frequently required from Western Power to prepare bills during the audit period.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
158A	Electricity Industry Act, section 82 Code of	The retailer must ensure that the customer is provided with a written record of	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of documents related to retail tariffs on the Synergy website and one (1) sample bill, we noted that Synergy, after receipt of meter readings from</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Conduct, clause 22(4)	any method agreed between the retailer and the customer under subclause 22(1)(c)	<p>Western Power, generates a bill based on energy consumption as per the plan and tariff provided on the website.</p> <p>Synergy does not currently offer an alternative method for energy data to be agreed upon by a customer. All energy data is sourced from Western Power.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
159	Electricity Industry Act, section 82 Code of Conduct, clause 4.8(1)	If a retailer is unable to reasonably base a bill on a reading of the meter, a retailer must give the customer an estimated bill.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that where reasonable meter readings are not available for billing Synergy bills based on substitute readings provided by Western Power and issues an estimated bill.</p> <p>Through a review of one (1) sample estimated bill, we noted that Synergy billed a customer on an estimated meter read when an actual meter read could not be obtained.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
160	Electricity Industry Act, section 82 Code of Conduct, clause 23(1)	If a retailer has based a customer's bill on an estimation, a retailer must clearly specify on the bill the information required under	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we were informed that if Synergy is unable to reasonably base a bill on a reading of the meter, they provide an estimated bill as outlined in the customer contracts.</p> <p>All customer bills are automatically generated through SAP using a standard or estimated bill template.</p> <p>Through a review of one (1) sample of an estimated bill, we noted that the</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		subclause 23(1).	<p>following information has been provided in the estimated customer bill in line with clause 23 of the Code of Conduct:</p> <ul style="list-style-type: none"> the basis of the estimation the reason for the estimation the customer may request a meter reading. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
161	Electricity Industry Act, section 82 Code of Conduct, clause 23(2)	On request, a retailer must provide to a customer of the basis and the reason for the estimation.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we were informed that if Synergy is unable to reasonably base a bill on a reading of the meter, they provide an estimated bill as outlined in the customer contracts.</p> <p>All customer bills are automatically generated through SAP using a standard or estimated bill template.</p> <p>Through a review of one (1) sample of an estimated bill we noted that the following information has been provided in the estimated customer bill in line with clause 23 of the Code of Conduct:</p> <ul style="list-style-type: none"> the basis of the estimation. the reason for the estimation the customer may request a meter reading. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
162	Electricity	In accordance	Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Industry Act, section 82 Code of Conduct, clause 4.9	with clause 4.19, 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>Through interviews with the Essentials Lead - CBU, we were informed that Synergy issues customers an attached adjustment letter if an estimated bill is sent out and the meter is subsequently read.</p> <p>A system notification known as an MR16 BPEM is generated, when replacement meter readings have been received for a period that has been billed. Once the notification is flagged, SAP ISU is configured to automatically rebill customers with an adjusted amount.</p> <p>Through a review of one (1) sample estimated bill and subsequent bill, we noted that the customer was rebilled with a reflected adjustment after raising an estimated bill.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
163	Electricity Industry Act, section 82 Code of Conduct, clause 24(2)	If a customer satisfies the requirements specified in subclause 24(1), a retailer must use its best endeavours to replace an estimated bill with a bill based on an actual reading.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we were informed that when a customer requests an estimated bill to be replaced with an actual meter reading bill, the following process is followed:</p> <ul style="list-style-type: none"> the agent checks the reason for the estimated bill and informs the customer of the reason so they may remedy it The customer then has a choice between a Meter Data Verification (MDV) or an on-site check reading the on-site check reading incurs a fee for the customer unless the meter reading is incorrect, in which case the fee is then be waived SAP ISU is configured to subsequently rebill customers with an adjustment letter. <p>Through a review of one (1) sample estimated bill and subsequent bill, we</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>noted that the customer was rebilled with a reflected adjustment after raising an estimated bill.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
164	Electricity Industry Act, section 82 Code of Conduct, clause 4.11(1)	If a customer requests the meter to be tested and pays a retailer's reasonable charge (if any) for doing so, a retailer must request the distributor or metering agent to do so.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with Essential Lead - CBU and a review of the Customer Requests Meter Test document, it was noted that Synergy has the following controls in place to request Western Power to conduct meter testing if a customer requests the meter to be tested and pays reasonable charges:</p> <ul style="list-style-type: none"> advise the customer of meter test procedures, fees, and power interruption Synergy creates a service notification through SAP CRM to Western Power for testing the meter Western Power conducts meter testing on-site or at the laboratory as per SLA. <p>Through a review of one (1) sample where the customer has requested meter testing, a service notification was created in the regulated Western Power portal for meter investigation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
165	Electricity Industry Act, section 82	If the meter is tested and found to be defective, the retailer's	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the document Customer Requests Meter Test document, we determined that</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code of Conduct, clause 4.11(2)	reasonable charge for testing the meter (if any) is to be refunded to the customer.	<p>when a customer requests a meter test, the agent obtains the customer consent to have the meter tested with the cost being reflected on their next bill.</p> <p>The fee is not raised by Synergy and not incurred by the customer until the result of the test has been received from Western Power, which the customer is notified of via letter. No fee is raised if a meter is found to be defective.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
166	Electricity Industry Act, section 82 Code of Conduct, clause 25(2)	If a retailer offers alternative tariffs and a customer meets the circumstances in subclause 25(1)(a) and (b), the retailer must transfer the customer to the other tariff within 10 business days of the customer satisfying subclause 25(1)(b).	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU and a review of documents Product Change Declaration and Changing a Customer Product or Tariff and a review of one (1) sample customer change request and subsequent system change, we noted that when a customer requests a product change or new tariff, the agent first confirms if the customer meets the eligibility requirements such as the correct meter type.</p> <p>If the customer does meet the criteria, the agent makes the required changes through SAP CRM. For any customers who require changes to their account, to be eligible for the product, the agent completes a service notification to Western Power to have those changes implemented. If there is a fee to complete the request, the agent advises the customer prior to making the request. Finally, a declaration is read to the customer outlining the cost, the tariff change to occur, and that terms and conditions are available.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, where</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>customer's request to change to an alternative retail tariff was not completed within 10 business days.</p> <p>The non-compliance was due to an agent error where service notification was not shared with Western Power on a timely basis and in some cases incorrect information was captured while sharing details with Western Power.</p> <p>Our assessment confirmed that system coding issues have been resolved and there are improved training programs for agents to minimise such cases in future. We have noted a compliance rate of over 99.99% out of approximately one million customers managed by Synergy every year.</p> <p>Through a review of one (1) sample change in tariff request, we noted that the request has been completed within the required timeframes as per the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
166A	Electricity Industry Act, section 82 Code of Conduct, clause 25(3)	If a customer transfers from one tariff to another under clause 25, the effective date is as subscribed under subclause 25(3).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the document Changing a Customer Product or Tariff, we noted that AMI meter reads are taken from the date of the change.</p> <p>Meters that require re-programming/exchange is billed from the data of the product change. Western Power provides a meter read.</p> <p>Through a review of one (1) sample of tariff change request received, we noted that tariff change was applied to the customer account in SAP from</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>the date the change request was received.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
167	Electricity Industry Act, section 82 Code of Conduct, clause 26(2)	If a customer is no longer eligible to receive a tariff, a retailer must notify the customer prior to changing the customer to another tariff.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the documents Customers Product and Tariff Eligibility - Business Contact Centre Staff and Product/Tariff Eligibility Conditions, we noted that Synergy conducts an annual review of customer accounts and identify those customers who need to change tariffs based on their eligibility criteria.</p> <p>This information is processed through SAP CRM via a mass change program. The system flags those accounts that were unsuccessful or had exceptions. Once the change has been processed, SAP ISU automatically issues a letter to the customer to notify them of the tariff change and the reason for the change.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
168	Electricity Industry Act, section 82 Code of Conduct, 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	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of one (1) sample issue of a final bill and moveout request, we noted that Synergy has controls in place to issue a final bill at the customer's supply address. Synergy uses reasonable endeavours to arrange for that bill in accordance with the customer request as per clause 4.14 of the Code of Conduct as follows:</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		arrange for that final bill in accordance with the customer's request.	<ul style="list-style-type: none"> a customer contacts Synergy requesting a moveout and final bill the agent guides the customer through the process which includes updating the mailing address for the final bill and advising of a moveout date the agent requests a final meter reading in SAP CRM which automatically triggers SAP ISU to send a service notification to Western Power for a final meter reading through the use of AMI meters, Synergy obtains, from Western Power, a final meter reading at midnight of the day the customer advises they are moving out should the customer have a non-AMI meter, Western Power uses its best endeavours to obtain a reading on the moveout date and when a final meter reading has been received SAP ISU automatically bills the customer for the consumption up until that point. <p>Through a review of one (1) sample of final bill request, we noted the process outlined above was followed.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
169	Electricity Industry Act, section 82 Code of Conduct, clause 4.14(2)	Subject to subclause 4.14(3), if a customer's account is in credit at the time of account closure, a retailer must, in	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essential Lead - CBU and a review of documents KM1000465 - Credit Transfer Requests and KM1000718 - How to refund to a customer's bank account, we noted when a customer's account is in credit, the final invoice is issued with a notification to advise the customer of the existing credit and to call Synergy to make credit settlement arrangements.</p> <p>If no instructions are received and the customer has established a new</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		accordance with the customer's instructions, transfer the amount of credit to another account that the customer has with the retailer or a bank account nominated by the customer, within 12 business days or other agreed time.	<p>account, the credit from the closed account is transferred to a new account through SAP ISU. On a daily basis, batch processes are run to ensure funds are processed within 12 business days as per the prescribed timeframe.</p> <p>If no instructions are received and a customer establishes a new account with Synergy at a new supply address, the credit is transferred to the new supply address.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-23, where a customer credit was not transferred within 12 business days during the account closure process. The non-compliance occurred due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year.</p> <p>Also, through our review of a customer refund during the final billing process, we noted that customer credit has been processed within 12 business days as per the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
170	Electricity Industry Act, section 82 Code of	If a customer's account is in credit at the time of account closure and the	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, and a review of "KM1000465 - Credit Transfer Requests" and "KM1001304 - Debt Transfer Requests" we noted if a customer's account has a credit balance at the time of account closure, and the customer has another Synergy account with a		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Conduct, clause 4.14(3)	customer owes a debt to a retailer, the retailer may use that credit to offset the debt owed to the retailer by giving the customer written notice. If any amount remains after the set off, the retailer must ask the customer for instructions to transfer the remaining amount in accordance with subclause 4.14(2).	<p>debit balance, Synergy transfers the credit to set off the debt and it is displayed on the customer final bill.</p> <p>Should a credit still remain, the final bill details instructions for requesting a refund of the remaining credit. On a daily basis, batch processes are run to ensure funds are processed within 12 business days as per the prescribed timeframe.</p> <p>However, through interviews, we were informed that there were no instances where the customer account was in credit at the time of final billing and debt was required to be set off noted during the review period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
171	Electricity Industry Act, section 82 Code of Conduct,	If a customer, after receiving a bill, disputes the amount to be paid, the retailer must review the bill on request by	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we were informed that when a customer requests a bill review, Synergy undertakes the bill review process with the customer at the time of the call.</p> <p>The agent reviews the customer reasoning for why they believe there is an</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 27(1)	<p>the customer, subject to the customer paying:</p> <ul style="list-style-type: none"> that portion of the bill under review that the customer and the retailer agree is not in dispute; an amount equal to the average amount of the customer's bill over the previous 12 months (excluding the bill in dispute). 	<p>issue, and helps the customer understand why Synergy has billed the way they have.</p> <p>If the bill review is specifically regarding the meter readings, the agents can also offer an MDV, or a check read by Western Power.</p> <p>However, Synergy does not require the customer to make any payments while the bill is being reviewed.</p> <p>Through a review of one (1) sample, we noted that upon request by the customer for a revised meter reading, Synergy carried out the same as per request and issued a revised bill to the customer accordingly and did not require the customer to make any payments whilst the bill was being reviewed.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
172	Electricity Industry Act, section 82 Code of	If a retailer has reviewed a customer's bill and is satisfied that the bill is	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU, we noted that Synergy has controls in place to ensure that following a bill review, if the bill is found to be correct, Synergy may charge the unpaid amount to the customer.		

Obligation no.	Obligation reference	Obligation description	Observation and findings
	Conduct, clause 27(2)(a)	correct, the retailer may require the customer to pay the amount outstanding (if any). The retailer must advise the customer that the customer may request for a meter test and also the existence and operation of the retailer's standard complaints and dispute resolution procedures and details about making a complaint to the electricity industry ombudsman.	<p>It was noted that Synergy informs the customer in writing of the outcome of a bill review and that they may request a meter test, and any associated testing charges.</p> <p>Additionally, customers are also informed that they may escalate the matter to the Electricity Ombudsman if they feel their complaint has not been adequately managed.</p> <p>Once the review has been completed, the account suppression is removed, and a bill is generated with the account balance, including the unpaid amount, if the bill is correct.</p> <p>Through a review of one (1) sample of one bill review where the bill in review was found to be correct, we noted the aforementioned process was adequately followed.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
173	Electricity Industry Act, section 82 Code of Conduct, clause 27(2)(a)	If a retailer has reviewed a customer's bill and is satisfied that the bill is incorrect, the retailer must comply with clause 29 or 30 as the case requires and may require the customer to pay the amount (if any) of the bill that is outstanding.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of process documents, we noted that when the bill is incorrect after the MDV, check read and meter test, Synergy follows procedures to comply with clause 29 - Undercharging or clause 30 - Overcharging and issue an adjustment letter along with the revised bill with instructions on the treatment of amount arising out of adjustment.</p> <p>SAP ISU is configured to automatically rebill customers in accordance with the obligations. Rebilled invoices are issued to the customer with an adjustment letter advising customers to contact Synergy if their invoice is higher than their previous invoice and they require more time to pay.</p> <p>Through a review of one (1) sample of adjustment letter of overcharging, where Synergy notified the amount overcharged within 10 business days of it being aware of the overcharge and asked for instructions from the customer for the treatment of overcharged amount as to whether the amount should be credited to:</p> <ul style="list-style-type: none"> the next bill or a bank account nominated by the customer. <p>The majority of the customers did not respond within the specified duration for a refund, and thus, the amount was credited to the customer's account in the next invoice.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
174	Electricity	A retailer must	Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation no.	Obligation reference	Obligation description	Observation and findings
	Industry Act, section 82 Code of Conduct, clause 27(3)	inform a customer of the outcome of the review of a bill as soon as practicable after it is completed.	<p>Through interviews with the Essential Leads- CBU and a review of process documents, we noted that Synergy has a process in place to communicate to customers the outcome of a review of a bill as soon as practicable after it is completed.</p> <ul style="list-style-type: none"> MDVs (CS04 and CS05 BPEMs) are generated when a meter data notification is received from the market in response to an MDV request. Based on the results, the customer is either rebilled or an MDV letter is triggered. <p>CS41 and CS42 BPEMs (DMS #3525365) are generated when a Nack (rejection) is received from the market in response to an MDV request raised. The rejection is investigated, and an MDV Letter is triggered if required.</p> <p>If the bill was incorrect, a check read letter is triggered.</p> <ul style="list-style-type: none"> Check Reads - CS02 and CS03 BPEMS (DMS #3525364) are generated when a meter data notification is received from the market in response to a completed check read service notification. Based on the results, the customer is either rebilled or a check read letter is triggered. <p>When rebilled, an adjustment letter along with a rebilled invoice is triggered asking for instructions on the treatment of any credit refund and other details.</p> <p>Through a review of one (1) sample of bill review, we noted that the customer was informed of the outcome of bill review as soon as possible, in this case, less than 10 days.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
175	Electricity Industry Act, section 82 Code of Conduct, clause 27(4)	If a retailer has not informed a customer of the outcome of the review of a bill within 20 business days from the date of receipt of the request for review, the retailer must provide the customer with notification of the status of the review as soon as practicable after the expiration of that period.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy has processes in place to ensure customers are informed of the outcome of the review as soon as practicable. The customer will be informed of the outcome of their review through:</p> <ul style="list-style-type: none"> a check read letter, which is automatically issued when a meter data notification is received from Western Power with regards to a completed check read service notification an adjustment letter advising of the bill adjustment. <p>Should a review be ongoing for the past 20 business days, Synergy notifies the customer via their preferred communication method of the status of the ongoing review.</p> <p>However, no instances of a bill review exceeding 20 business days were noted during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
175A	Electricity Industry Act, section 82 Code of Conduct, clause	If a customer, after receiving a bill, requests that the energy data be checked or the meter be tested, the retailer must	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of process documents, we noted that when a customer requests their energy data to be checked, Synergy offers the customer a choice of an MDV, a check read or a meter test.</p> <p>Through a review of one (1) sample, we verified a request from a customer</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	28(1)	arrange for a check of the energy data or testing of the meter (as the case requires).	<p>that his meter seemed to be faulty and requested a meter test, as a result of which a service notification was issued. The test was conducted by Western Power in which meter was found to be faulty as it was giving error of reading outside the allowable limit.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
175B	Electricity Industry Act, section 82 Code of Conduct, clause 28(3)	If the energy data is checked and found to be incorrect or the meter is tested and found to be defective, the retailer must refund any payment made under subclause 28(2).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of process documents, we noted that when a customer requests their energy data to be checked, Synergy offers the customer a choice of an MDV, a check read or a meter test.</p> <p>Synergy passes through the charges of a check read (special meter read) or meter test to the customer if requested by the customer unless the original read/test was found to be defective or incorrect. There is no customer charge for an MDV.</p> <p>Customers are notified by letter advising the results of the meter investigation once the information has been received from Western Power. The fee is not charged until the result of the meter investigation is known; no fee is raised when a meter is found to be defective.</p> <p>Through a review of one (1) sample, we verified a request from a customer that his meter seemed to be faulty and requested a meter test, as a result of which a service notification was issued. The test was conducted by Western Power in which the meter was found to be faulty as it was giving error of reading outside the allowable limit. A revised bill was sent to the customer without the inclusion of any meter test charge, as it is Synergy's policy not to</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>charge until the result of the meter investigation is known and no fee is to be raised in case the meter is found to be defective.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
176	Electricity Industry Act, section 82 Code of Conduct, clause 29(1)	If a retailer proposes to recover an amount undercharged a retailer must do so in the manner specified in subclause 29(1).	Priority: 4	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU and a review of the Billing Services Business Rules, we noted that controls are in place for Synergy to recover undercharged amounts from customers in the manner specified under Code of Conduct clause 29(1). Synergy has a policy that reflects the regulatory requirement to not backdate billing for a period greater than 365 days. SAP ISU automatically rebills customers in accordance with the obligation if an undercharge is discovered. Along with the rebilled invoice, an adjustment letter is attached, notifying the customer of the adjustment, and advising them to contact Synergy if they would like to have a payment arrangement.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as customers were billed for undercharges in excess of 12 months. The non-compliance occurred due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year.</p> <p>Through a review of one (1) sample undercharge to a customer, we noted that undercharge recovery to a customer was limited to only up to the previous 12 months, in line with the requirement of the Code of Conduct.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.		
177	Electricity Industry Act, section 82 Code of Conduct, clause 30(1)	<p>If a customer (including a customer who has vacated the supply address) has been overcharged the retailer must:</p> <ul style="list-style-type: none"> • use its best endeavours to inform the customer of the amount overcharged within 10 business days after the retailer becomes aware of the overcharging; and • subject to this 	Priority: 2	Control Adequacy: B	Compliance Rating: 3
			<p>Through interviews with the Essentials Lead - CBU and a review of five (5) samples, we noted that Synergy billing agents manually rebill overcharges.</p> <p>Upon generation, the bill includes a cover letter that advises the customer of the reason for the bill, and options for requesting a refund or having the amount credited to their next bill.</p> <p>In the case of an automatic rebill process, SAP ISU is configured to automatically rebill customers in accordance with the obligations. Rebilled invoices are issued to the customer with an adjustment letter advising customers to contact Synergy if their invoice is lower than their previous invoice and request a refund if their account is in credit.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as an incorrect account establishment fee and distributed energy buyback scheme application fee was charged to customers.</p> <p>The non-compliance occurred due to the system issues and charges have been reversed and rebilling was performed for the affected customers.</p> <p>A system code enhancement was implemented to ensure the issue does not reoccur and a monitoring report was established to ensure any new issues relating to account establishment fee waivers are quickly identified so timely remediation can occur, if required. Also, a manual workaround was put in</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		clause ask the customer for instructions for the credit or repayment of the amount.	<p>place to manage immediate impacts and prevent further breaches. We have noted a compliance rate of over 99.90% out of approximately 6.5 million bills issued every year.</p> <p>Through a review of five (5) sample overcharges to a customer, we noted that the overcharge was communicated to the customer within 10 business days and adequate steps have been taken to reverse the overcharge amount in line with the requirement of the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a moderate impact on customers or third parties.</p>		
178	Electricity Industry Act, section 82 Code of Conduct, clause 30(2)	If a retailer receives instruction under subclause 30(1), the retailer must deal with the amount overcharged in accordance with the customer's instructions within 12 business days after receiving the instructions.	Priority: 2	Control Adequacy: B	Compliance Rating: 3
			<p>Through interviews with the Essentials Lead - CBU, and a review of five (5) samples, we noted that with the overcharge bill adjustment letter, Synergy mentions the following point on the letter: "If the balance of this invoice is in credit, we will carry the amount forward to your next bill. If you would like to arrange a full refund for this credit instead, please contact us on 13 13 53 within five (5) business days from the date you receive this letter".</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where a customer credit was not transferred within 12 business days after receipt of instruction from the customer. The non-compliance occurred due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Through a review of five (5) samples, we noted that the credit was carried forward to the next bill or a refund was provided as requested by a customer within the required timeframe.</p> <p>Based on interviews and document examination, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a moderate impact on customers or third parties.</p>		
179	Electricity Industry Act, section 82 Code of Conduct, clause 30(3)	If a retailer does not receive instructions under subclause 30(1) within 5 business days after making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's next bill.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy billing agents manually rebill the overcharge amounts.</p> <p>Upon generation, the bill includes a cover letter that advises the customer of the reason for the bill overcharge, and options for requesting a refund or having the amount credited to their next bill.</p> <p>In case of automatic rebill process, Automatic Rebill Process - SAP ISU is configured to automatically rebill customers in accordance with the obligations. Rebilled invoices are issued to the customer with an adjustment letter advising customers to contact Synergy if their invoice is lower than their previous invoice and they can therefore request a refund if their account is in credit.</p> <p>An overcharged amount is automatically applied as a credit to the customer account. There is no delay once the rebill has occurred.</p> <p>Through a review of five (5) samples, we noted that the overcharge amount was adjusted in the rebill letter itself and the customer was advised to contact Synergy in case they want a refund.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
180	Electricity Industry Act, section 82 Code of Conduct, clause 4.18(6)	Where the amount overcharged is less than \$100, a retailer may proceed to deal with the matter as outlined in subclause 4.18(6).	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that in case of overcharge, customers are communicated via an adjustment letter which mentions the options available to them in case of overcharge and to contact Synergy accordingly. In case the customers do not revert within five (5) business days, the credit amount resulting from the overcharge is automatically credited to the customer account in the next invoice.</p> <p>Through a review of one (1) sample, we noted that an overcharged amount was credited to next bill.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
181	Electricity Industry Act, section 82 Code of Conduct, clause 30(6)	Despite subclauses 30(1) to (5), if a customer has been overcharged and the customer owes a debt to the retailer, the retailer may, after giving notice to the	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead CBU and a review of the document KM-1001213 Rebill Letter and KM-1005151 - Overcharge Rebill SOP, we noted that should a customer be overcharged for any reason, SAP CRM automatically adjusts a customer account if there is an existing debt on the account and the customer has not paid the overcharged invoice. Synergy will:</p> <ul style="list-style-type: none"> • use the credit and issue a letter advising of the credit being carried forward to the next Synergy invoice with instructions to contact Synergy if they require another form of refund • should the overcharge be less than \$100, the customer is notified by an 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		customer, use the amount of the overcharged to set-off the debt.	<p>adjustment letter attached to the next bill</p> <ul style="list-style-type: none"> should the overcharge be more than \$100, the customer is notified by the letter within 10 business days. <p>Through a review of one (1) sample where Synergy used an amount overcharged to set off a debt owed, providing that the customer is not a residential customer experiencing payment difficulties or financial hardship, we noted the process was followed in line with obligation requirements.</p> <p>Therefore, it is assessed that Synergy has complied with its obligations during the audit period.</p>		
181A	Electricity Industry Act, section 82 Code of Conduct, clause 30(7)	Subclause 30(6) does not apply if the customer is a customer experiencing financial hardship.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that upon generation, the bill includes a cover letter that advises the customer of the reason for the bill, and options for requesting a refund or having the amount credited to their next bill. If the customer's account class is 'HARD', no automated set-off actions occur.</p> <p>Through interviews, we were informed that there were no such instances where the customer has been overcharged and the customer owes a debt to Synergy and experiencing financial hardship.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
181B	Electricity Industry Act, section 82	If there remains an amount in credit after a set-off under	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU, we were informed that agents can manually process a credit/refund onto customer accounts which		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code of Conduct, clause 30(8)	subclause 30(6), the retailer must deal with the amount in accordance with subclauses 30(1) to (4) (depending on the amount that remains in credit).	<p>is initiated in CRM. It triggers RFC (Request for Call) to ISU and completes the credit onto the customer account, which is reflected on the next bill. SAP ISU is configured to automatically rebill customers in accordance with the obligations. Rebilled invoices are issued to the customer with an adjustment letter advising customers to contact Synergy if their invoice is lower than their previous invoice and request a refund if their account is in credit.</p> <p>Through a review of one (1) sample in which there was a credit amount, we noted that Synergy has provided instructions for the treatment of the credit amount and advised the customers to contact Synergy for instructions on how they want the amount to be treated.</p> <p>In case no instructions are received within five (5) business days from the receipt of the adjustment letter, Synergy carries forward the amount to their next bill. During the audit period, Synergy did not receive any request for a refund of the credit amount, following a set-off, and thus the balance was carried forward to the next bill.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
182	Electricity Industry Act, section 82 Code of Conduct, 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 a customer, the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Billing Services Business Rules, we noted that in accordance with the Code of Conduct, the maximum number of days Synergy is able to recover an amount undercharged as a result of an error, defect or default for which Synergy or Western Power is responsible, is 365 days.</p> <p>SAP ISU is configured to automatically rebill customers in accordance with the obligations. Rebill invoices are issued to the customer with an</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		retailer must comply with the requirements specified in subclause 4.19(1).	<p>adjustment letter advising customers to contact Synergy if their invoice is higher than their previous invoice and they require more time to pay.</p> <p>Through a review of one (1) sample of an undercharged bill, we verified that Synergy:</p> <ul style="list-style-type: none"> recovered an undercharged amount that was less than 365 days sent an adjustment letter to the customer did not charge any late payment fee mentioned different payment methods on the bill. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
183	Electricity Industry Act, section 82 Code of Conduct, clause 4.19(2)	<p>If the meter is read under either clause 4.6 or clause 4.3(2)(d), and the amount of the adjustment is an amount owing to the customer, the retailer must:</p> <ul style="list-style-type: none"> use its best endeavours to inform the customer within 10 business 	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy billing agents manually rebill overcharged amounts to the affected customers.</p> <p>Upon generation, the bill includes a cover letter that advises the customer of the reason for the bill, and options for requesting a refund or having the amount credited to their next bill.</p> <p>In the case of an automatic rebill process, SAP ISU is configured to automatically rebill customers in accordance with the obligations. Rebilled invoices are issued to the customer with an adjustment letter advising customers to contact Synergy if their invoice is lower than their previous invoice and request a refund if their account is in credit.</p> <p>Through a review of one (1) sample, we noted that Synergy notified the customers with an adjustment letter and a rebill within 10 days of being</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		<p>days; and</p> <ul style="list-style-type: none"> subject to subclauses 4.19(5) and 4.19(7), ask the customer for instructions about the repayment of the amount. 	<p>informed of the overcharge and also provided instructions on the adjustment letter for customers for the treatment of credit amount and, if they would like to have a refund or carry over the credit amount in their next bill.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
183A	Electricity Industry Act, section 82 Code of Conduct 2022, clause 31(1)	If a customer requests the retailer to arrange for the preparation and issue of a final bill for the customer's supply address, the retailer must use its best endeavours to arrange for a meter reading and the preparation and issue of a final	Priority: 4	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU and a review of one (1) sample issue of the final bill and moveout request, we noted that Synergy has controls in place to issue a final bill at the customer supply address:</p> <ul style="list-style-type: none"> a customer contacts Synergy requesting a moveout and final bill the agent guides the customer through the process which includes updating the mailing address for the final bill and advising of a moveout date the agent requests a final meter reading in SAP CRM which automatically triggers SAP ISU to send a service notification to Western Power for a final meter reading through the use of AMI meters, Synergy obtains, from Western Power, a final meter reading on midnight at the day the customer advises they are moving out should the customer have a non-AMI meter, Western Power uses its 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		bill for the supply address in accordance with the customer's request.	<p>best endeavours to obtain a manual reading on the moveout date</p> <ul style="list-style-type: none"> when a final meter reading has been received, SAP ISU automatically bills the customer for the consumption up until that point. <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where final billing was not arranged as per the customer instructions. The non-compliance occurred due to an agent error where the request was not recorded in SAP CRM to close the account. We noted that final bills were arranged after identifying the issue.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year.</p> <p>Through a review of one (1) sample of customer moveout, we noted that final billing was arranged as per the customer instruction in line with the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
183B	Electricity Industry Act, section 82 Code of Conduct,	Unless subclause 31(4) applies, if a customer's account is in credit at the time of the account closure, a retailer	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy, on a final bill with credit balance, gives a customer notice that mentions the following: As your final bill is in credit, please contact us to discuss transfer or refund options.</p> <p>Through a review of one (1) sample final bill, we noted that the information</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 31(2)	must, at the time of the final bill, ask the customer for instructions to transfer the credit amount either to another account the customer has or will have with the retailer, or a bank account nominated by the customer.	<p>was mentioned on the bill.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
183C	Electricity Industry Act, section 82 Code of Conduct, clause 31(3)	The retailer must, in accordance with the customer's instructions under subclause 31(2), transfer the amount of the credit within 12 business days after receiving the instructions or another period agreed with the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy has the following process in place:</p> <p>1) Automatic Credit Transfer configuration - SAP ISU is configured to automate credit transfers in the following scenarios:</p> <ul style="list-style-type: none"> transfer any debit or credit balances from an inactive contract account to an active or inactive contract account transfer any debit or credit balances from an active contract account to another active or new contract account <p>2) When a customer requests a credit transfer to another account, the agent raises a Credit Transfer Task, which is completed within five (5) business</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		customer.	<p>days.</p> <p>If a customer requests a refund, the agent processes the refund at the time of the call, and the refund is received within the time limits of the billing method</p> <p>Through a review of one (1) sample of a final bill and customer request to refund the credit amount, we noted that Synergy:</p> <ul style="list-style-type: none"> gives a notice which mentions the following: As your final bill is in credit, please contact us to discuss transfer or refund options. If a customer request is received for a refund, then a refund is processed within 12 business days of receiving the instructions. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
183D	Electricity Industry Act, section 82 Code of Conduct, clause 31(4)	If a customer's account is in credit at the time of account closure and the customer owes a debt to the retailer, the retailer may, after giving notice to the customer, use the credit to set-	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU and a review of KM1000465 - Credit Transfer Requests and KM1001304 - Debt Transfer Requests we noted that if a customer account has a credit balance at the time of account closure, and the customer has another Synergy account with a debit balance, Synergy transfers the credit to set off the debit and it is displayed on the customer final bill.</p> <p>Should a credit still remain, the final bill details instructions for requesting a refund of the remaining credit. On a daily basis, batch processes are run to ensure funds are processed within 12 business days as per the prescribed timeframe.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		off the debt.	<p>there were no instances, where set-off debt was performed for any customer during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
183E	Electricity Industry Act, section 82 Code of Conduct, clause 31(5)	If after a set-off under subclause 31(4), there remains an amount of credit, the retailer must deal with the amount in accordance with subclauses (2) and (3).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of KM1000465 - Credit Transfer Requests and KM1001304 - Debt Transfer Requests, we noted if a customer account has a credit balance at the time of account closure, and the customer has another Synergy account with a debt balance, Synergy transfers the credit to set off the debt and it is displayed on the customer final bill.</p> <p>Should a credit remain, the final bill details instructions for requesting a refund of the remaining credit. On a daily basis, batch processes are run to ensure funds are processed within 12 business days as per the prescribed timeframe.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that there were no instances, where set off of debt was performed for any customer during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
184	Electricity Industry Act, section 82	If a retailer receives instructions under subclause	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU, we observed that with the overcharge bill adjustment letter, Synergy mentions the following: If the		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code of Conduct, clause 4.19(3)	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>balance of this invoice is in credit, we will carry the amount forward to your next bill. If you would like to arrange a full refund for this credit instead, please contact us on 13 13 53 within five (5) business days from the date you receive this letter.</p> <p>Through our review of one (1) sample, we noted that the credit was carried forward to the next bill or provided a refund as requested within the required timeframe.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
184A	Electricity Industry Act, section 82 Code of Conduct, clause 32(1)	Despite any other arrangement or agreement that may be in place between the retailer and the customer in relation to paying bills, the retailer must allow the customer who has entered into a standard form contract to choose to receive bills, by post as paper bills or by	Priority: 4	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU, we were informed that customers can choose how they receive their invoices and communications. The system automatically ensures the customer's attributes are updated within SAP ISU when a customer either contacts Synergy (SAP CRM) or updates their details online (MyAccount).</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where a bill was not issued to the address nominated by the customer. The non-compliance occurred due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		email sent to an email address provided by the customer.	<p>Through a review of one (1) sample release of a customer bill, we noted that the customer bill was provided to the nominated address in line with the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
185	Electricity Industry Act, section 82 Code of Conduct, clause 4.19(4)	If a retailer does not receive instructions under subclause 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.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essential Lead - CBU, we were informed that agents can manually process a credit/refund onto customers' accounts which is initiated in CRM. It triggers RFC (Request for Call) to ISU and completes the credit onto the customer account, which is reflected on the customer's next bill. SAP ISU is configured to automatically rebill customers in accordance with the obligations. Rebilled invoices are issued to the customer with an adjustment letter advising customers to contact Synergy if their invoice is lower than their previous invoice and request a refund if their account is in credit.</p> <p>Through a review of one (1) sample in which there was a credit amount, we noted that Synergy has provided instructions for the treatment of the credit amount and advised the customers to contact Synergy for instructions on how they want the amount to be treated. In case no instructions are received within five (5) business days from the receipt of the adjustment letter, Synergy carries forward the amount to their next bill. During the audit period, Synergy did not receive any request for a refund of the credit amount, and thus it was carried forward to the next bill.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
186	Electricity Industry Act, section 82 Code of Conduct, clause 4.19(7)	A retailer may, after notifying the customer in writing, use an amount of an adjustment to set off that customer's debt owed to the retailer, provided that the customer is not a residential customer in payment difficulties or financial hardship. If, after the set off, there remains an amount of credit, the retailer must deal with that amount in accordance with subclause	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the document KM-1001213 Rebill Letter and KM-1005151 - Overcharge Rebill SOP, we noted that should a customer be overcharged for any reason, SAP CRM automatically adjusts a customer account if there is an existing debt on the account and the customer has not paid the overcharged invoice.</p> <p>Synergy:</p> <ul style="list-style-type: none"> • uses the credit and issues a letter advising of the credit being carried forward to the next Synergy invoice with instructions to contact Synergy if the customer requires another form of refund • should the overcharge be less than \$100 the customer is notified by an adjustment letter attached to the next bill and • should the overcharge be more than \$100 the customer is notified by the letter within 10 business days. <p>Through a review of one (1) sample where Synergy used an amount overcharged to set off a debt owed to Synergy, providing that the customer is not a residential customer experiencing payment difficulties or financial hardship, we noted the aforementioned process was followed in line with obligation requirements.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		4.19(2) or, if the amount is less than \$100, subclause 4.19(5).			
187	Electricity Industry Act, section 82 Code of Conduct, clause 33	The date by which a bill must be paid must not be earlier than 12 business days from the bill issue date.	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of one (1) sample bill, we noted that Synergy bills are given a due date of issue date + 12 business days. It is built into the SAP system design and is automatically set.</p> <p>SAP ISU is currently configured to provide customers with a due date of 13 business days from the dispatch date (14 business days from the invoice posting date). The configuration allows Synergy one additional business day (buffer period) to ensure it meets its obligations.</p> <p>Through a review of one (1) sample bill, we noted that the due date of the bill was more than 12 business days from the bill issue date.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
188	Electricity Industry Act, section 82 Code of Conduct,	A retailer must accept payment for a bill prescribed in subclause 34(1).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of one (1) sample bill, we noted that Synergy mentions the methods in which it accepts payment, which is as follows:</p> <ul style="list-style-type: none"> • direct debit 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 34(1)		<ul style="list-style-type: none"> • credit/ debit card • post bill pay (pay in person at any post office) • Centrepay • bPay (electronic funds transfer) • mail (cheque). <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
189	Electricity Industry Act, section 82 Code of Conduct, clause 5.3	Prior to commencing a direct debit facility, a retailer must obtain a customer's verifiable consent and agree with the customer the date of commencement of the facility and the frequency of the direct debits.	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU, and a review of relevant documents and one (1) sample, we noted that Synergy has a process in place for direct debit options.</p> <p>MyAccount provides customers with the ability to set up a direct debit facility, the system includes a mandatory check-box function confirming the customer has read the available terms and conditions (T and C's) and has given their consent to set up a direct debit facility, commencement date and payment frequency.</p> <p>When setting up a direct debit over the telephone, an agent follows a script and requests the customer to give their verifiable consent and provide a date for when they wish to commence the service, as well as the frequency of payments.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, where customers who had a direct debit arrangement established on their account did not provide their verifiable consent to establish a direct debit facility. The non-compliance occurred due to an agent error, where an agent did not read</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>the required direct debit declaration to obtain the customer's verifiable consent to enter into a direct debit arrangement.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 1 million customers managed by Synergy every year.</p> <p>Through a review of one (1) sample direct debit facility activated for a customer, we noted that verifiable customer consent was obtained in line with the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
190	Electricity Industry Act, section 82 Code of Conduct, clause 35(1) to (3)	A retailer must accept payment in advance from a customer. This will not require a retailer to credit any interest to the amounts paid in advance. The amount of \$20 is the minimum amount a retailer	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy website we noted that Synergy accepts payments in advance at no additional cost to enable customers to receive a reduced bill. Customers may also set up a direct debit with a minimum amount of \$20 accepted.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		is required to accept from a customer (although a retailer may accept lower amount if it thinks fit).			
190A	Electricity Industry Act, section 82 Code of Conduct, clause 35(4) to (6)	A retailer may determine an amount (a maximum credit amount) that a customer's account may be in credit and must publish the maximum credit amount on its website. The maximum credit amount must not be less than \$100.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we were informed that there is no maximum amount determined for credit balances to customer accounts by Synergy therefore no disclosure is required on the Synergy website.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
191	Electricity Industry Act, section	If, due to illness or absence, a residential	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU and a review of the		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	82 Code of Conduct, clause 5.5	customer is unable to pay by way of the methods described in clause 5.2, a retailer must offer to redirect the customer's bill to a third person at no charge.	<p>guidelines on a customer request to redirect an invoice, we noted that if due to illness or absence, a residential customer is unable to pay by way of the methods described in clause 5.2, Synergy has a process to redirect the bill to the nominated third party at no charge.</p> <p>Through a review of one (1) sample, we noted that Synergy received a request for redirection of invoice which was fulfilled by Synergy and confirmation for the same was sent to the requestor.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
191A	Electricity Industry Act, section 82 Code of Conduct, clause 36	A retailer must redirect a customer's bill to a different address (including an email address or a different email address) on the customer's request and at no charge.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the guidelines on customer requests to direct an invoice, we noted that Synergy has controls in place for the redirection of customer bill to a different address (including an email address or a different email address) on the customer request at no charge.</p> <p>Through a review of one (1) sample, we noted that Synergy received a request for redirection of invoice which was fulfilled by Synergy and confirmation for the same was sent to the requestor.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
192	Electricity	A retailer must	Priority: 3	Control Adequacy: A	Compliance Rating: 1

Obligation no.	Obligation reference	Obligation description	Observation and findings
	Industry Act, section 82 Code of Conduct, clause 37(1)	not charge a residential customer a late payment fee in connection with the payment of a bill in the circumstances specified in subclause 37(1).	<p>Through interviews with the Essentials Lead - CBU and a review of the Financial Hardship Assessment Questionnaire and Late Payment Interest Charge (LPIC) documents, it was noted that Synergy has the following controls to not charge a residential customer a late payment fee in connection with the payment of a bill in the circumstances specified in subclause 37(1):</p> <ul style="list-style-type: none"> • when a customer is assessed as experiencing financial hardship, the account is flagged with "FH" in the account class and a dunning lock is applied to the customer account • when a customer has made a complaint to Synergy, the account has a dunning lock applied to ensure no fees are charged on the amount outstanding in dispute • when a customer is assessed as having payment difficulties, they are placed on a payment arrangement and the historically applied late fee is waived and a dunning lock applied to suspend the further application of late payment fee • until the FH account class is cleared, the customer is not charged a late payment fee, even after the dunning lock expires. When the entire debt owing is cleared, the account class is reinstated to Residential (RESI) which reinstates late payment fee conditions • system automatically places a lock on the customer account when an active complaint, concession or payment arrangement is present. <p>Through a review of 10 financial hardship customers, it was noted there were no instances of late payment fees being levied on customers assessed as hardship.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
193	Electricity Industry Act, section 82 Code of Conduct, clause 37(2)	If a retailer has charged a late payment fee in the circumstances set out in subclause 37(1)(c)(ii) because the retailer was not aware of the complaint, the retailer must refund the late payment fee on the customer's next bill (unless the fee is payable under subclause 37(3)).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Miscellaneous Credit Guideline and how to apply a miscellaneous credit document, we noted that Synergy has the following controls to refund the late payment fee on the next bill if Synergy has charged a late payment fee in the circumstances set out in subclause 37(1)(c)(ii) because Synergy was not aware of the complaint:</p> <ul style="list-style-type: none"> Complaints Officers refund any late payment fees once they become aware of the complaint Complaints Module - The SAP CRM Complaints Module is used to record complaints which triggers an alert on the customer account indicating that a complaint is in progress SAP Credit/Refund Functionality - agents can manually process a credit/refund onto customer accounts which is initiated in CRM. It triggers RFC (Request for Call) to ISU and completes the late payment fee credit onto the customer account, which is reflected on the next bill. <p>Through a review of one (1) sample, it was noted that Synergy refunded the late payment fee when it became aware of the complaint.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
193A	Electricity Industry Act, section 82 Code of	If a complaint referred to in subclause 37(1)(c) is not resolved in	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that SAP ISU is configured to calculate late payment fees after the date a complaint has been resolved/closed if a decision is taken not in favour of the</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Conduct, clause 37(3)	favour of the customer any late payment fee must be calculated from the date of the retailer's or the electricity industry Electricity Ombudsman's decision (as the case may be).	<p>customer.</p> <p>We were informed that there have been no instances of a complaint being resolved not in favour of the customer where a late payment fee was levied during the review period.</p> <p>Therefore, a control assessment of this obligation was not performed and cannot be rated for compliance.</p>		
194	Electricity Industry Act, section 82 Code of Conduct, clause 37(4)	A retailer must not charge an additional late payment fee in relation to the same bill within 5 business days after the day on which the customer receives the previous late payment fee notice.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that customers are charged one late payment fee per bill as the system is automatically configured to raise late payment fees and charges with the one late payment fee per bill criteria.</p> <p>Further, through a review of Annual Compliance Reports of 2021-2022 and 2022-2023, we noted non-compliance of this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
195	Electricity Industry Act, section 82 Code of Conduct, clause 37(5)	A retailer must not charge a residential customer more than 2 late payment fees in relation to the same bill or more than 12 late payment fees in a year.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we were informed that customers are only charged one late payment fee per bill as the system is automatically configured to raise late payment fees and charges with the one late payment fee per bill criteria.</p> <p>Further, through a review of Annual Compliance Reports of 2021-2022 and 2022-2023, we noted non-compliance of this obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
196	Electricity Industry Act, section 82 Code of Conduct, clause 37(6)	If a residential customer has been assessed as a customer experiencing financial hardship, a retailer must retrospectively waive any late payment fee charged under the customer's last bill before the assessment was made.	Priority: 1	Control Adequacy: B	Compliance Rating: 3
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy waives a late payment fee for a customer being assessed for hardship. A dunning lock is placed on a financial hardship assessed customer, SAP CRM prevents any further late payment fees or disconnection actions from being applied to the account. For a late payment fee previously applied to a hardship account, the agent completing the hardship assessment waives the fees.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022, as late payment fees on the last bill prior to a customer being assessed as being in financial hardship were not waived. We further noted that late payment fees are reversed after the identification of the issue. The non-compliance occurred due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>agents to minimise such cases in the future and system enhancements have also been implemented to automatically reverse the late payment fees for the hardship customers. We have observed a compliance rate of over 99.99% out of approximately 36,000 customers assisted for payment difficulties or financial hardship every year and no non-compliance was noted for this obligation in 2022-23.</p> <p>Through a review of 10 sample hardship customers, we noted that late payment fees were waived in line with the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a moderate impact on customers or third parties.</p>		
197	Electricity Industry Act, section 82 Code of Conduct, clause 38(1)	A retailer must not require a customer, who has vacated a supply address, to pay for electricity consumed at the customer's supply address in the circumstances specified in subclause 38(1).	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU, we noted customers have the option of either completing a move out request online, or by contacting Synergy by phone and requesting a disconnection from the agent directly. Once the request has been received, the agent raises a moveout notice in SAP CRM which is replicated in SAP ISU preventing any further bills from being raised.</p> <p>Regarding notice periods, the below was noted as complying with the requirement of clause 38(1) of the Code of Conduct:</p> <ul style="list-style-type: none"> • if a customer provides five (5) business days' notice of their departure, they are not charged for electricity consumed from the date they vacated the supply address • if a customer does not provide five (5) business days' notice, they are 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>disconnected within five business days of Synergy receiving the request.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as customers were charged for the consumption beyond the move-out date. We noted that an overcharge is reversed after the identification of the issue. The non-compliance occurred due to an agent error as an incorrect moveout date was recorded in SAP CRM.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year.</p> <p>Through a review of one (1) sample customer moveout, we noted that the customer has been correctly charged until the move-out date in line with the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
198	Electricity Industry Act, section 82	If a customer reasonably demonstrates to a retailer that the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU and a review of documents related to move-in and moveout processes, we noted that when a new customer enters into an agreement with Synergy, the old customer is		

Obligation no.	Obligation reference	Obligation description	Observation and findings
	Code of Conduct, clause 38(2)	<p>customer was evicted or otherwise required to vacate a supply address, a retailer must not require the customer to pay for electricity consumed at that supply address from the date the customer gave the notice to the retailer.</p> <p>(2) If a customer reasonably demonstrates to a retailer that the customer was evicted or otherwise required to vacate the supply address, the retailer must not require the</p>	<p>billed up to the day prior to the new agreement starting. When a new customer is moving in, the agent is required to put in the start date and move-in reading.</p> <p>SAP CRM is configured to ensure that only a single contract is active for a premise at any point in time. The system ensures the consumption is only charged to the customer who holds the active contract.</p> <p>When a moveout is processed for a customer, it triggers an SN to Western Power requesting a final meter reading. Once the SN is received, SAP ISU automatically bills the customer for consumption up until the moveout date specified by the customer.</p> <p>A daily report is generated which captures errors in data and is automatically distributed to the Joondalup Contact Centre (JCC) for action.</p> <p>Through a review of one (1) sample moveout request, the final meter read and a final bill, we noted that the process is being followed by Synergy. The final meter read notification showed the date of moveout which was one (1) day before the bill was issued. Also, it showed the new reconnection reading on the same device. The final bill consisted of the statement that Synergy has received notification to end your energy supply agreement at the supply address listed on the invoice. Please contact Synergy within five (5) business days if the customer wishes to continue energy supply at their address.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		customer to pay for electricity consumed at the customer's supply address from the date on which the customer gave the retailer notice.			
199	Electricity Industry Act, section 82 Code of Conduct, clause 38(4)	Despite subclauses 38(1) and (2), a retailer must not require a previous customer to pay for electricity consumed at the supply address in the circumstances specified in subclause 38(4).	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU and a review of documents related to move-in and moveout processes, we noted that when a new customer enters into an agreement with Synergy, the old customer is billed up to the day prior to the new agreement starting. When a new customer is moving in, the agent is required to input the start date and move-in reading into SAP CRM.</p> <p>SAP CRM is configured to ensure that only a single contract is active for premises at any point in time. The system ensures the consumption is only charged to the customer who holds the active contract.</p> <p>When a moveout is processed for a customer, it triggers a service notification to Western Power requesting a final meter reading. Once the SN is received, SAP ISU automatically bills the customer for consumption up until the moveout date specified by the customer.</p> <p>A daily report is generated which captures errors in data and is automatically</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>distributed to the Joondalup Contact Centre (JCC) for action.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as existing customers were charged for consumption at a supply address after a new contract was agreed to with a new customer. We noted that an overcharge is reversed after the identification of the issue. The non-compliance occurred due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year.</p> <p>Through a review of one (1) sample customer moveout, we noted that the customer has been correctly charged until the moveout date in line with the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
200	Electricity Industry Act, section 82 Code of Conduct,	A retailer must not commence proceedings to recover a debt from a residential customer who	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of one (1) sample of customer flagged as hardship, we noted a dunning lock is placed in SAP CRM which replicates in SAP ISU for all customers assessed as being in financial hardship or currently engaged in a Promise to Pay (P2P) agreement which suspends all disconnection and collection activities.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 39(1)	has informed the retailer in accordance with clause 40 that they are experiencing payment problems unless and until the retailer has complied with all the requirements of clause 40 and while a residential customer continues to make payments under an alternative payment arrangement under Part 6.	Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
201	Electricity Industry Act, section 82	A retailer must not recover, or attempt to recover, a debt from a person	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			Through interviews with the Essentials Lead - CBU and a review of the collections process, we noted that Synergy only recovers debts from the		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code of Conduct, clause 39(2)	relating to a supply address other than the customer who the retailer has, or had, entered into a contract for the supply of electricity to that supply address.	<p>customer who holds the account.</p> <p>If a customer contacts Synergy to discuss an account, the agent completes identification verification prior to proceeding with any discussions. Should Synergy seek to contact a customer via mail in regard to a debt owed, the notice is issued with the customer name and address as per the account.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where a debt owed by a customer was attempted to be recovered from a different customer. We noted that the issue was resolved after it was identified. The non-compliance occurred due to an agent error as the agent changed the name on the existing account rather than establishing a new contract for the new customer.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 1.8 million final bills issued every year.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
201A.	Electricity Industry Act, section 82	A retailer may transfer one customer's debt to another customer if	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead CBU and a review of the Debt Transfer standard operating procedure, we noted that upon request and receiving verifiable consent from the customer receiving the debt, Synergy		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code of Conduct, clause 39(3)	requested by the customer owing the debt, if the retailer obtains the other customer's verifiable consent to the transfer.	<p>can transfer a debt from one customer to another. The debt is transferred via SAP CRM, and reflected automatically in SAP ISU, allowing the information to be generated on a customer bill.</p> <p>Through a review of one (1) sample, we noted debts are transferred between customer accounts as per their request.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
202	Electricity Industry Act, section 82 Code of Conduct, clause 40(1)	Unless subclause 40(2) or (5) applies, if a residential customer informs a retailer that the customer is experiencing payment problems, the retailer must assess whether the customer is experiencing financial hardship within 5 business days.	Priority: 1	Control Adequacy: B	Compliance Rating: 3
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy performs an assessment of financial hardship on the initial call when a customer informs them of payment difficulties. Calls from customers are received by an agent who records the preliminary details of the customer payment problems within SAP CRM's P2P dashboard and apply a dunning lock that suspends all disconnections and late payment fee application on the respective account.</p> <p>We noted the below documentation and guidance is provided to assist in ensuring that the appropriate assessment is performed in line with the timeframes stipulated in the Code of Conduct:</p> <ul style="list-style-type: none"> the Financial Hardship Policy is provided to Synergy staff Work Instruction - Hardship Utilities Grants Scheme (HUGS), provides agents with guidance on applying, monitoring, reporting, and processing HUGS and provides a high-level definition and overview of the hardship/HUGS process agents have access to the Hardship Assessment Questionnaire and the 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>P2P dashboard process document which assists agents in following a standard procedure with system validation of consolidated data.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, as customers were not assessed for payment difficulties or financial hardship within the prescribed timeframes.</p> <p>The non-compliance occurred due to an agent error as the agent did provide the instalment plan requested by the customer but did not complete the payment difficulty or financial hardship assessment as per the processes documented.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have observed a compliance rate of over 99.90% out of approximately 36,000 customers assisted for payment difficulties or financial hardship every year.</p> <p>Through a review of 10 sample payment difficulty and hardship customers, we noted that the hardship assessment was completed within the timeframes as prescribed under the Code of Conduct.</p> <p>Based on interviews and document examination, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a moderate impact on customers or third parties.</p>		
203	Electricity Industry Act, section	When undertaking an assessment	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU, we noted when a customer contacts Synergy via phone, and requests extended payment		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	82 Code of Conduct, clause 40(3)	under subclause 40(1), a retailer must give reasonable consideration to the information prescribed in subclause 40(3)(a), or advice prescribed in subclause 40(3)(b), given by a relevant consumer representative.	<p>terms the agent conducts a financial hardship assessment within SAP CRM using the Financial Hardship Assessment Tool during the initial call.</p> <p>Once completed, interaction notes from the call and a dunning lock is automatically placed on the account with a timestamp of the assessment.</p> <p>Through a review of 10 sample hardship customers, we noted that adequate consideration was given to information given by the residential customer.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
204	Electricity Industry Act, section 82 Code of Conduct, clause 40(4)	Upon request, a retailer must advise a residential customer of the details of an assessment including the reasons for the outcome of the assessment under subclause	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Financial Hardship Policy, we noted that Synergy has the following controls in place to comply with clause 40 of the Code of Conduct:</p> <ul style="list-style-type: none"> if a customer is experiencing payment difficulties, the assessment is conducted immediately, and the customer is informed of the outcome of the assessment on the same call. <p>We also noted the below documentation and guidance is provided to assist in ensuring that the appropriate assessment is performed in line with the timeframes stipulated in the Code of Conduct:</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		40(1).	<ul style="list-style-type: none"> the Financial Hardship Policy is provided to Synergy staff Hardship Utilities Grants Scheme (HUGS) provides agents with guidance on applying, monitoring, reporting, and processing HUGS and provides a high-level definition and overview of the hardship/HUGS process. agents have access to the Hardship Assessment Questionnaire and the P2P dashboard process document which assists agents in following a standard procedure with system validation of consolidated data. <p>Through a review of 10 sample residential customers experiencing payment difficulties or financial hardship during the audit period, we noted all assessments occurred during the initial call made by the residential customer. It was confirmed with the Essentials Lead - CBU, that no customers were referred to a relevant consumer representative during the audit period as all assessments were made by Synergy within the initial call received therefore no requests for outcomes of assessment were received subsequently.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
204A	Electricity Industry Act, section 82 Code of Conduct, clause 40(5)	A retailer is not required to undertake an assessment under subclause 40(1) if the retailer has previously undertaken an assessment in	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of 10 sample hardship customer calls, we noted that when a customer who has already been part of the financial hardship program, calls for further assistance, the agent confirms if there have been any changes to the customers financial situation since they were previously assessed.</p> <p>If there are significant changes, the agent reperforms the assessment on the call with the customer again.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		relation to the customer unless the customer has indicated that there has been a change in their circumstances since that previous assessment.	<p>Through a review of 10 sample residential customers experiencing payment difficulties or financial hardship during the audit period, we noted no cases where Synergy has previously undertaken an assessment in relation to the customer unless the customer has indicated that there has been a change in their circumstances since that previous assessment.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
205	Electricity Industry Act, section 82 Code of Conduct, clause 6.2(1)	If a residential customer is referred to a relevant consumer representative under subclause 6.1(1)(b), a retailer must grant a temporary suspension of actions for that customer.	Priority: 2	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted when an agent receives a call from a customer experiencing payment difficulties, they input the interaction into SAP CRM P2P Dashboard and an automatic dunning lock is placed on the account suspending any disconnection or collection action being taken on the account for 15 business days.</p> <p>If an assessment cannot be made within five (5) business days and the account is to be referred to a relevant consumer representative to make the assessment, the dunning lock can be reinstated.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that no customers were referred to a relevant consumer representative during the audit period as all assessments were made by Synergy within five (5) business days.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
206	Electricity Industry Act, section 82 Code of Conduct, clause 6.2(2)	A retailer must not unreasonably deny a residential customer's request for a temporary suspension of actions if the customer informs the retailer about payment problems under clause 6.1 and the customer demonstrates that an appointment with a relevant consumer representative has been made.	Priority: 1	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that when an agent receives a call from a customer experiencing payment difficulties, they record the interaction notes into SAP CRM P2P Dashboard and an automatic dunning lock is placed on the account suspending any disconnection or collection action being taken on the account for 15 business days.</p> <p>If an assessment cannot be made within five (5) business days and the account is to be referred to a relevant consumer representative to make the assessment, the dunning lock can be reinstated.</p> <p>It was confirmed with the Essentials Lead - CBU, that no customers were referred to a relevant consumer representative during the audit period as all assessments were made by Synergy within five (5) business days.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
207	Electricity Industry Act, section 82	A retailer must allow a temporary suspension of actions for a	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted when an agent receives a call from a customer experiencing payment difficulties, they record the interaction into SAP CRM P2P Dashboard and an automatic</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code of Conduct, clause 6.2(3)	period of at least 15 business days.	<p>dunning lock is placed on the account suspending any disconnection or collection action being taken on the account for 15 business days.</p> <p>If an assessment cannot be made within five (5) business days and the account is to be referred to a relevant consumer representative to make the assessment, the dunning lock can be reinstated.</p> <p>Through a review of 10 payment difficulty and hardship customers we noted that customer accounts have been suppressed for temporary suspension of actions as per the Code of Conduct, clause 6.2(3) for more than 15 business days.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
208	Electricity Industry Act, section 82 Code of Conduct, clause 6.2(4)	A retailer must give reasonable consideration to a request by a residential customer or relevant consumer representative to allow additional time to assess a residential customer's capacity to pay.	Priority: 2	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted that if additional time is required for the assessment of a customer request, the customer representative can place an additional dunning lock on the customer account for a further 15 business days to allow for reasonable additional time for assessment of a customer situation.</p> <p>Through a review of 10 sample financial hardship customers selected on a random basis, we noted that all requests for financial hardship assessment were made within 15 business days. Further, through interviews with the Essentials Lead - CBU, we noted that all hardship customers were assessed on the initial call and additional time for assessment was not required.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
209	Electricity Industry Act, section 82 Code of Conduct, clause 6.3(1)(a)	If a residential customer is assessed as experiencing payment difficulties, a retailer must offer the alternative payment arrangements referred to in subclause 6.4(1), and advise the residential customer that additional assistance may be available if the prescribed circumstances apply.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Financial Hardship Policy, we noted Synergy has the following controls in place to provide assistance to customers who are assessed as experiencing payment difficulties:</p> <ul style="list-style-type: none"> the dunning lock is placed to suspend all the disconnection and collection activities for 15 business days advised customers that additional assistance may be available if the customer is unable to meet the conditions of the payment plan due to financial hardship offered with the option to enter a payment arrangement plan. <p>Customers are offered these options over the phone by the agent when they call about payment difficulties or financial hardship.</p> <p>Through a review of 10 sample customers enquiring about payment difficulties we noted all customers were offered an interest-free payment plan and in payment arrangement letters, it was noted that option for additional assistance being available to hardship customers is mentioned with instructions to contact Synergy in instances where a customer is unable to meet a payment arrangement plan set out in the first instance.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
210	Electricity Industry Act, section 82	If a residential customer is assessed as experiencing	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU, and a review of the Financial Hardship Policy, we noted Synergy has controls in place to provide		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code of Conduct, clause 6.3(1)(b)	financial hardship, a retailer must offer the alternative payment arrangements referred to in subclause 6.4(1)(b) and assistance in accordance with clauses 6.6 to 6.9.	<p>assistance to customers who are assessed as experiencing financial hardship.</p> <p>Through a review of 10 sample hardship and payment difficulties customers, the following assistance was provided in line with the Code of Conduct:</p> <ul style="list-style-type: none"> • consideration of a reduction in fees, charges, and debt on request (6.6) • an interest and fee free payment plan (6.7a) • consideration of alternative payment options or other arrangements where the customer is given additional time to pay a bill or pay arrears. (6.7b) • provision of information relevant to the hardship application. (6.8). <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
211	Electricity Industry Act, section 82 Code of Conduct, clause 41(1)(a)	A retailer must offer the residential customer additional time to pay a bill.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Financial Hardship Policy, we noted that Synergy offers customers experiencing payment difficulties of financial hardship alternate payment arrangements.</p> <p>Through a review of call records for a sample of 10 payment difficulty and financial hardship customers, we noted that the customer was offered both options of additional time to pay the bill as well as a payment plan.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
212	Electricity	A retailer must	Priority: 2	Control Adequacy: A	Compliance Rating: 1

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Industry Act, section 82 Code of Conduct, clause 41(1)(b)	offer the residential customer a payment plan for the amount owing.	<p>Through interviews with the Essentials Lead - CBU, and a review of the Financial Hardship Policy, we noted that Synergy offers customers experiencing payment difficulties of financial hardship alternate payment arrangements.</p> <p>Through a review of call records and payment arrangement letters issued for a sample of 10 financial hardship customers, we noted that a payment plan was offered, and after agreement with the customer, the payment plan was communicated to the customers via a payment arrangement letter.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
212A	Electricity Industry Act, section 82 Code of Conduct, clause 41(3)	A retailer must offer a residential customer who is assessed as experiencing financial hardship at least a payment plan and assistance in accordance with clause 45 without the need for the customer to make a request.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through a review of the Financial Hardship Policy available free of charge on Synergy's website, we noted that the following items have been included in line with Clause 45 of Code of Conduct:</p> <ul style="list-style-type: none"> • a payment plan • a reduction of the customer's fees, charges, or debt • customer's right to have a bill redirected to a different address (including an email address) at no charge payment methods available to the customer • concessions that may be available to the customer and how to access them • independent financial counselling services and relevant consumer representatives available to assist the customer • availability of any other financial assistance offered by Synergy, and how to access the assistance options. 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Through a review of 10 sample hardship customers, the details as per clause 45 of Code of Conduct, were communicated to the customer when they called in for hardship assistance or referred to the Financial Hardship Policy on the Synergy website.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
213	Electricity Industry Act, section 82 Code of Conduct, clause 43(1)	A retailer must ensure that a payment plan for a residential customer is fair and reasonable taking into account the information in subclause 43(1)(a) and (1)(b)	Priority: 1	Control Adequacy: B	Compliance Rating: 3
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Financial Hardship Policy we noted, Synergy offers customers experiencing payment difficulties or financial hardship alternate payment arrangements.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 as some customers assessed as experiencing financial hardship or payment difficulties were offered alternative payment arrangements, however, information about the customer's capacity to pay and consumption history were not considered by Synergy to ensure that the instalment plan was fair and reasonable.</p> <p>We noted that issue was resolved after being identified. The non-compliance occurred due to an agent error as customers were not asked if they could meet their short-term financial commitments (STFC) when establishing a payment arrangement.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. Synergy also undertook an internal review of its compliance with all affordability obligations and</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>improvements were made to standard operating procedures and relevant hardship assessment tool. We have noted a compliance rate of over 99.99% out of approximately 430,000 payment arrangements processed every year.</p> <p>Through a review of 10 sample payment difficulty and hardship customers, we noted a payment plan was offered to customers after discussing their short-term financial commitments (STFC) as prescribed under the Code of Conduct.</p> <p>Based on interviews and document examination, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a moderate impact on customers or third parties.</p>		
213A	Electricity Industry Act, section 82 Code of Conduct, clause 43(2)	A retailer must, in relation to a residential customer for whom a payment plan is being considered, offer the customer assistance to manage their bills for ongoing consumption during the period of the payment plan.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the financial hardship policy, we noted Synergy offers customers experiencing payment difficulties or financial hardship and assistance program called "Keeping Connected" (max 12 months) that accommodate customer circumstances. The instalments put in place are to cover the existing debt and pay consumption-based instalments. The customer is also advised of the consequences if their consumption varies.</p> <p>Once a payment arrangement has been processed on a customer account, a payment arrangement letter is automatically issued via email, containing the details of the agreed arrangement.</p> <p>If the customer does not have an email address, the confirmation is issued via mail. If a payment arrangement has been altered, the system issues another payment arrangement letter containing the new details.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Through a review of 10 sample customers enquiring about payment difficulties or financial hardship, the following was noted:</p> <ul style="list-style-type: none"> all customers were offered a payment arrangement in line with the Code of Conduct with the agent taking into account the customers' ability to pay within a certain timeframe all customers were issued a payment arrangement letter within the five (5) business day timeframe. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
214	Electricity Industry Act, section 82 Code of Conduct, clause 43(5)	If a residential customer accepts a payment plan offered by a retailer, the retailer must provide the residential customer with the information specified in subclause 43(5) within 5 business days.	Priority: 1	Control Adequacy: B	Compliance Rating: 3
			<p>Through interviews with the Essentials Lead - CBU, we noted Synergy provides customers with confirmation of their payment arrangement within five (5) business days. We noted once a payment arrangement plan has been set up through SAP CRM and agreed with the customer, the system automatically triggers a payment arrangement letter to be generated and sent to the customer's nominated address.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 as customers were not given the agreed instalment plan information within five (5) business days.</p> <p>The non-compliance occurred due to an agent error as the agent did not enter the payment arrangement in SAP CRM and manually deselecting the correspondence option in SAP CRM resulted in the instalment plan letter not being sent.</p> <p>Our assessment confirmed that there are improved training programs for</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. Synergy also undertook an internal review of its compliance with all affordability obligations and improvements were made to standard operating procedures and relevant hardship assessment tool. We have noted a compliance rate of over 99.99% out of approximately 430,000 payment arrangements processed every year.</p> <p>Through a review of 10 sample payment difficulty and hardship customers, we noted payment plan letters were shared within five (5) business days as prescribed under the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a moderate impact on customers or third parties.</p>		
214A	Electricity Industry Act, section 82 Code of Conduct, clause 44(1)	A retailer must review a payment plan at the request of a residential customer.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the document 'Promise to Pay Dashboard', we noted, when a customer requests a review of their payment plan, the agent completes processing of the payment plan at the time of the call and discusses available options to the customer.</p> <p>Synergy does not limit the number of reviews to a customer, unless the customer has failed to fulfil three (3) or more payment arrangements within a rolling 12-month period.</p> <p>Through a review of 10 sample calls received from hardship customers, we noted, when customers with existing payment plans called for the review, the agent evaluated them on call with appropriate discussion with the customer</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>and issued revised payment arrangement letters within five (5) business days.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
214B	Electricity Industry Act, section 82 Code of Conduct, clause 44(3)	The retailer must offer to vary a payment plan if a review under subclause 44(1) indicates that the customer is unable to meet obligations under the payment plan.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the document Promise to Pay Dashboard, we noted, when a customer requests a review of their payment plan, the agent completes the processing of the payment plan at the time of the call and discusses available options to the customer.</p> <p>Synergy does not limit the number of reviews to a customer, unless the customer has failed to fulfil three (3) or more payment arrangements within a rolling 12-month period.</p> <p>If the review identifies that the customer is unable to meet the requirements of the existing plan, an agent records a new plan after discussion with the customer to ensure they can meet the new obligations.</p> <p>Through a review of 10 sample calls received from hardship customers, we noted, when customers with existing payment plans called for the review, the agent evaluated them on call with appropriate discussion with the customer and issued revised payment arrangement letters within five (5) business days.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
214C	Electricity Industry Act, section 82 Code of Conduct, clause 44(4)	The retailer must, within 5 business days after the customer accepts an offer to vary the payment plan, provide the customer with information that clearly explains, and assists the customer to understand, the variation.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the document Promise to Pay Dashboard, we noted, when a customer requests a review of their payment plan, the agent completes the processing of the payment plan at the time of the call and discusses available options to the customer.</p> <p>Synergy does not limit the number of reviews to a customer, unless the customer has failed to fulfil three (3) or more payment arrangements within a rolling 12-month period.</p> <p>If the review identifies that the customer is unable to meet the requirements of the existing plan, an agent records in a new plan after discussion with the customer to ensure they can meet the new obligations.</p> <p>When the customer accepts the variation of the payment plan, a payment arrangement letter is sent to the customer advising them of the variation. It includes an outline of the terms of the payment, consequences, and importance of contacting Synergy if they struggle to comply with the plan. Even if the customer has received the payment arrangement letter previously, a new letter is generated to the customer.</p> <p>Through a review of 10 sample calls received from hardship customers, we noted, when customers with existing payment plans called for the review, the agent evaluated them on call with appropriate discussion with the customer and issued revised payment arrangement letters within five (5) business days.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
214D	Electricity Industry Act, section 82 Code of Conduct, clause 44(5)	The retailer must not vary a payment plan without the customer's agreement.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with Essentials Lead - CBU, we were informed that the terms and conditions of the payment arrangement are only modified on request from a customer.</p> <p>For hardship customers on the 'Keeping Connected' program, instalments are dependent on energy consumption by the customer at each billing cycle. If, due to consumption, any changes to the instalment plan are required, Synergy reaches out to the customer to discuss the altered instalment plan and once a customer agrees, a revised payment arrangement letter is issued.</p> <p>Through a review of 10 sample calls received from hardship customers, ., we noted that the payment plan is changed or updated only after obtaining customer consent.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
214E	Electricity Industry Act, section 82 Code of Conduct, clause 44(6)	An agreement under subclause 44(5) must relate to the particular variation rather than under a general agreement to future variations.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that the terms and conditions of the payment arrangement are only modified on request from a customer.</p> <p>For hardship customers on the 'Keeping Connected' program, instalments are dependent on energy consumption by the customer at each billing cycle. If due to consumption any, changes to the instalment plan are required, Synergy reaches out to the customer to discuss the altered instalment plan and once a customer agrees, a revised payment arrangement letter is issued. Also, all revised payment arrangements are specific for each customer and</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>no agreement is made for any future variation to the payment arrangement.</p> <p>Through a review of 10 sample calls received from hardship customers, we noted, that the payment plan was not changed or updated without obtaining customer consent, all variations made were specific to the customer and no general agreement was made for any future variations. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
215	Electricity Industry Act, section 82 Code of Conduct, clause 45(1)	A retailer must give reasonable consideration to a request by a customer experiencing financial hardship, or a relevant consumer representative for the customer, for a reduction of the customer's fees, charges or debt.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Financial Hardship Policy, we noted the following is taken into consideration when reviewing the customer's request to reduce their fees charges or debts:</p> <ul style="list-style-type: none"> • all agents are able to waive late payment fees, overdue charges and interest, account establishment fees, as required • 'Case Management' and 'Keeping Connected' customers is not charged any late fees, overdue charges or interest whilst participating in the programs • 'Case Management' and 'Keeping Connected' customers are assessed upon entry and debt may be waived after appropriate consideration. <p>Through a review of 10 sample hardship customers, we noted that adequate consideration is given to customer's request if they have applied for reduction of customer's fees, charges, or debt.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
216	Electricity Industry Act, section 82 Code of Conduct, clause 45(2)	In acting under subclause 45(1), a retailer must take into account its hardship policies and procedures under clause 46.	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through a review of the Financial Hardship Policy, we noted that Synergy has documented the following items in line with clause 45 and 46 of the Code of Conduct:</p> <ul style="list-style-type: none"> • a statement encouraging customers to contact Synergy if they are experiencing problems paying their bill • a statement advising that Synergy will treat all customers sensitively and respectfully • an objective set of hardship indicators • an overview of the payment and other assistance available to customers • a statement that Synergy offers residential customers the right to pay their bill by Centrepay • a statement that Synergy is able to provide further details on request • an overview of any concessions that may be available to customers • telephone number for interpreter services, identified by the National Interpreter Symbol • telephone number (or numbers) for services that can assist customers with a speech or hearing impairment • a statement specifying how Synergy will treat information disclosed by the customer and information held by Synergy in relation to the customer • guidance on– <ul style="list-style-type: none"> ○ about the suspension of disconnection and debt recovery procedures ○ about the reduction or waiver of fees, charges, or debt ○ about the recovery of debt. <p>Through further interviews with the Essentials Lead - CBU, we noted that the</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Financial Hardship Policy was developed in consultation with relevant consumer representative including FCAWA (Financial Counsellor Association Western Australia).</p> <p>The policy was amended and submitted to the ERA for a review in June 2023 with minor changes to reflect the Code of Conduct. The changes were noted by ERA and the new policy uploaded to Synergy website on 6th July 2023.</p> <p>We noted the ERA has not directed Synergy to a review its Financial Hardship Policy and Synergy has not made a material amendment to its Financial Hardship Policy during the audit period.</p> <p>Through a review of 10 sample hardship customers, we noted that adequate consideration is given to customer requests if they have applied for a reduction of customer fees, charges, or debt in line with the Financial Hardship Policy.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
217	Electricity Industry Act, section 82 Code of Conduct, clause 6.7	If it is reasonably demonstrated to a retailer that a customer experiencing financial hardship is unable to meet the customer's obligations under a payment	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted if a customer experiencing financial hardship is unable to meet the financial obligations under a previously elected payment arrangement plan, Synergy gives reasonable consideration to offering the customer a revised payment arrangement plan.</p> <p>In such an event, Synergy does not amend the existing payment arrangement plan, instead the previous plan is ceased, and a new revised payment arrangement plan is created.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		arrangement, the retailer must give reasonable consideration to offering the customer an instalment plan or revising an existing instalment plan.	<p>On a review of customers flagged as hardship, it was noted that when a customer enters into a new payment plan, SAP ISU is updated to reflect the change in payment arrangement, and a new payment arrangement letter is issued within five (5) business days either in writing or electronically.</p> <p>Through a review of 10 sample hardship customers, we noted that a payment arrangement letter instructs the customer to contact Synergy if the customer is having difficulty making payment and we noted when the customer had broken a payment arrangement or informed Synergy of inability to meet the financial obligations of the payment arrangement, the customer was subsequently offered a revised payment arrangement.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
218	Electricity Industry Act, section 82 Code of Conduct, clause 45(3)	A retailer must advise a customer experiencing financial hardship of the information specified in subclause 45(3).	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through a review of the Financial Hardship Policy available free of charge on Synergy's website, we noted that the following items have been included consistent with clause 45 of the Code of Conduct:</p> <ul style="list-style-type: none"> • a payment plan • a reduction of the customer's fees, charges, or debt • customer's right to have a bill redirected to a different address (including an email address) at no charge • payment methods available to the customer • concessions that may be available to the customer and how to access them • independent financial counselling services and relevant consumer representatives available to assist the customer 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<ul style="list-style-type: none"> availability of any other financial assistance offered by Synergy, and how to access the assistance options. <p>Through a review of 10 sample hardship customers, we noted that customers are provided with a link to web content in the payment arrangement letter, which includes the Financial Hardship policy and information required as per clause 45 of the Code of Conduct. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
219	Electricity Industry Act, section 82 Code of Conduct, clause 6.9(1)	A retailer must determine the minimum payment in advance amount for residential customers experiencing payment difficulties or financial hardship in consultation with relevant consumer representatives, as referred to in subclause 5.4(3)	Priority: 2	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy does not prescribe a minimum payment in advance amount for any residential customers experiencing financial hardship or payment difficulties. An agent agrees for a payment plan which aligns with the customer's consumption average.</p> <p>Through interviews, we were informed that Synergy did not accept any minimum payment amount in advance for residential customers experiencing payment difficulties or financial hardship in consultation with relevant consumer representatives, as referred to in subclause 5.4(3).</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
220	Electricity Industry Act, section 82 Code of Conduct, clause 46(1)	A retailer must develop, maintain and implement a hardship policy and hardship procedures to assist customers experiencing financial hardship to meet their financial obligations and responsibilities to the retailer.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Financial Hardship Policy made available on Synergy's website, we noted that Synergy maintains and implements aforementioned policy to assist customers who are experiencing financial hardship in meeting their responsibilities to Synergy.</p> <p>Additionally, Synergy has created a hardship questionnaire document and HUGS guidelines to support agents in identifying customers experiencing hardship.</p> <p>Synergy's Operational Hardship teams are responsible for reviewing the policy annually against the ERA's Financial Hardship checklist.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
221	Electricity Industry Act, section 82 Code of Conduct, clause 46(2)	A retailer must ensure that its hardship policy complies with the criteria specified in subclause 46(2).	Priority: 3	Control Adequacy: A	Compliance Rating: 1
			<p>Through a review of the Financial Hardship Policy available on the website, we noted that Synergy has documented the following items in line with clause 46.</p> <ul style="list-style-type: none"> • a statement encouraging customers to contact Synergy if they are experiencing problems paying their bill • a statement advising that Synergy will treat all customers sensitively and respectfully • an objective set of hardship indicators • an overview of the payment and other assistance available to customers • a statement that Synergy offers residential customers the right to pay 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>their bill by Centrepay</p> <ul style="list-style-type: none"> • a statement that Synergy is able to provide further details on request • an overview of any concessions that may be available to customers • telephone number for interpreter services, identified by the national interpreter symbol • telephone number (or numbers) for services that can assist customers with a speech or hearing impairment • a statement specifying how Synergy will treat information disclosed by the customer. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
222	Electricity Industry Act, section 82 Code of Conduct, clause 46(3)	A retailer must ensure that its hardship procedures comply with the criteria specified in subclause 46(3).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>On a review of the Financial Hardship policy, we noted that the following information is included in the policy to comply the requirements stated in clause 46(3) of Code of Conduct:</p> <ul style="list-style-type: none"> • the procedure provides training to Synergy and customer representative staff on issues relating to financial hardship, its impacts and how to deal sensitively and respectfully with customers experiencing financial hardship • the procedure includes guidance and/or reference in relation to: <ul style="list-style-type: none"> ○ identifying customers who are experiencing financial hardship ○ assessing the residential customer's electricity usage and capacity to pay when creating a payment arrangement plan ○ suspension of disconnection and debt recovery activities for customers experiencing financial hardship ○ debt waiving activities 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<ul style="list-style-type: none"> ○ debt recovery activities. • the procedure requires credit team staff have a direct telephone number and that number be provided to relevant consumer representatives. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
223	Electricity Industry Act, section 82 Code of Conduct, clause 6.10(4)	If requested, a retailer must give residential customers and relevant consumer representatives a copy of the retailer's hardship policy, including by post, at no charge.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Financial Hardship Policy, we noted Synergy has developed a hardship policy and procedures to assist customers experiencing financial hardship.</p> <p>The Financial Hardship Policy has been uploaded on the Synergy website and customer representatives have been trained to direct customers to the website if they request the Financial Hardship Policy.</p> <p>Through a review of one (1) sample interaction log of a customer requesting further information for the HUGS program, we noted that information was provided free of charge.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
223A	Electricity Industry Act, section 82 Code of Conduct,	A retailer must consult with relevant consumer representatives whenever the	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted that the Financial Hardship Policy was developed in consultation with relevant consumer representatives including, FCAWA (Financial Counsellors' Association of Western Australia). We were informed that there has not been</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 46(4)	retailer is developing a hardship policy or procedure or making material amendment to its hardship policy.	<p>any material change to the Financial Hardship Policy during the review period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
223B	Electricity Industry Act, section 82 Code of Conduct, clause 46(5)	<p>A retailer must provide a copy to the ERA of:</p> <ul style="list-style-type: none"> its hardship policy, and a copy of the policy if the retailer makes a material amendment. 	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted that the Financial Hardship Policy was developed in consultation with relevant consumer representatives including, FCAWA (Financial Counsellors' Association of Western Australia). We were informed that there has not been any material change to the Financial Hardship Policy during the review period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
225	Electricity Industry Act, section 82 Code of Conduct, clause 46(6)	If directed by the ERA, a retailer must review its hardship policy and hardship procedures in consultation with relevant consumer	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of relevant documentation, we noted that Synergy have developed a Financial Hardship Policy to assist customers experiencing financial hardship.</p> <p>We were informed that the ERA did not direct Synergy to review its Financial Hardship Policy during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		representatives for the purposes of the review and submit the results of that review to the ERA within the period specified by the ERA.	cannot be rated for compliance.		
226	Electricity Industry Act, section 82 Code of Conduct, clause 6.10(7)	A retailer must comply with the ERA's Financial Hardship Policy Guidelines.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>On comparison of hardship policy guidelines updated by ERA in August 2019 with the Financial Hardship Policy we noted that, the below mandatory statements are included as required:</p> <ul style="list-style-type: none"> • Financial Hardship policy has been developed in consultation with relevant consumer representative namely the FCAWA • included a statement encouraging customers to contact Synergy if a customer is having trouble paying the bill • included a statement advising that Synergy will treat all customers sensitively and respectfully • included a statement that Synergy may reduce and/or waive fees, charges, and debt • included an objective set of hardship indicators • includes: <ul style="list-style-type: none"> ○ an overview of the assistance available to customers in financial hardship or payment difficulties in accordance with the Code of Conduct 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<ul style="list-style-type: none"> ○ that Synergy offers residential customers the right to pay their bill by Centrepay ○ a statement that Synergy is able to provide further detail on request. • include an overview of any concessions that may be available to the customers • includes - <ul style="list-style-type: none"> ○ the National Interpreter Symbol with the words Interpreter Services ○ information on the availability of independent multi-lingual services ○ information on the availability of TTY services • be available on the Synergy website • be available in large print copies • include a statement specifying how Synergy will treat information disclosed by the customer. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
227	Electricity Industry Act, section 82 Code of Conduct, clause 6.10(8)	If a retailer makes a material amendment to its hardship policy, the retailer must consult with relevant consumer representatives and submit a copy of the	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we noted that the Financial Hardship Policy was developed in consultation with relevant consumer representatives including, FCAWA (Financial Counsellors' Association of Western Australia).</p> <p>We further confirmed that there has not been any material change to the Financial Hardship Policy during the review period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		retailer's amended hardship policy to the ERA within 5 business days of the amendment.			
228	Electricity Industry Act, section 82 Code of Conduct, clause 47	A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through Interviews with the Essentials Lead - CBU, and a review of the P2P dashboard, we noted that Synergy considers alternative payment arrangements for business customers experiencing payment difficulties. The P2P dashboard outlines the process an agent must go through to engage a customer in a P2P arrangement.</p> <p>Through a review of one (1) sample for where alternative payment arrangements were made for a business customer in order to assist them with their outstanding debt.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
229	Electricity Industry Act, section 82 Code of Conduct,	Before arranging for a disconnection of a customer's supply address for failure to pay a bill, a retailer	Priority: 1	Control Adequacy: B	Compliance Rating: 4
			<p>Through interviews with the Essentials Lead - CBU, and a review of disconnection SOP, the collections strategy documents, it was noted that Synergy has the following controls in place before arranging for a disconnection of a customer's supply address for failure to pay a bill, Synergy must give the customer a written notice (a reminder notice), which</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings
	clause 48	must give the customer a written notice (a reminder notice), which contains the information specified in subclause 48(1)(a), not less than 15 business days from the dispatch date of the bill. The retailer must use its best endeavours to contact the customer to advise of the proposed disconnection and give the customer a disconnection warning, in the manner and timeframes specified in	<p>contains the information specified in subclause 48(1)(a), not less than 15 business days from the dispatch date of the bill. Synergy must use its best endeavours to contact the customer to advise of the proposed disconnection and give the customer a disconnection warning, in the manner and timeframes specified in subclause 48(1)(c):</p> <ul style="list-style-type: none"> • SAP ISU is configured to automatically generate a reminder notice when the customer has an overdue balance at day 15 after the invoice due date. The reminder notice is sent to Synergy's external mailing vendor on a daily basis who then sends to the customer • the Application Support Team monitor the daily batch process to ensure that reminder notices are completed within the agreed business timeframe thresholds. Prior to disconnection, Synergy uses best endeavours to contact the customer • agents are instructed to follow the disconnection calling script to ensure consistent communication to advise of the proposed disconnection. Additionally, SAP ISU automatically generates a disconnection warning letter when the customer has an overdue balance of at least 20 business days after the invoice due date. <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 as where customers were disconnected for non-payment without a disconnection notice. We noted that the issue was resolved after being identified.</p> <p>The non-compliance occurred due to an agent error as the agent incorrectly updated the customer's mailing address and/or email address resulting in the required collection notices being sent to the wrong address and in some cases, the agent did not agree the instalment plan as requested by the customer.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		subclause 48(1)(c).	<p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately one million customers managed by Synergy every year.</p> <p>Through a review of 10 sample disconnected customers, we noted disconnection notices were provided within the required timeframes as prescribed under the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a major impact on customers or third parties.</p>		
230	Electricity Industry Act, section 82 Code of Conduct, clause 49(a)	A retailer must not arrange for a disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in subclause 49(a).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of collections strategy overview, disconnection SOP document, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> • Synergy does not disconnect the customer within 1 business day after the expiry of the period referred to in the disconnection warning • Synergy does not arrange for disconnection for the following cases: <ul style="list-style-type: none"> ○ for which five (5), or less, business days have passed since the disconnection warning letter has been sent ○ if there is an active promise to pay (P2P) agreement associated with the account and the customer has agreed to repay the amount ○ when the customer has an active concession registered and the rebates are reflected on the most recent bill 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<ul style="list-style-type: none"> if the supply address is unrelated to the bill, provided the bill does not relate to a previous supply address of the customer. <p>On a review of one customer account, it was noted that Synergy did not disconnect the customer within 1 business day after the expiry of the period referred in the disconnection warning.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
232	Electricity Industry Act, section 82 Code of Conduct, clause 51(2)	If the conditions specified in subclause 51(1) are satisfied, a retailer may arrange for the disconnection of a customer's supply address for denying access to the meter.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy does not conduct meter readings, rather meter readings are conducted by the network operator, Western Power. Synergy's meter access arrangements include:</p> <ul style="list-style-type: none"> not adopting a practice to arrange for the disconnection of a customer's supply address for denying access to a meter when a customer's bill is estimated due to Western Power being denied safe access to the property, Synergy includes a letter with the estimated bill to advise the customer of the reason for the estimation, notice of the date of the next scheduled meter read, how to provide safe access to the meter, availability of alternative meter read methods and meters (if applicable) and that the customer may be disconnected for failure to provide meter access automated messaging facility is setup to send out SMS and Email reminder/ notifications to customers who meet certain conditions. <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
232A	Electricity Industry Act, section 82 Code of Conduct, clause 51(4)	A retailer may arrange for the disconnection of a customer's supply address if the customer has not provided the safe access to the customer's supply address for the purposes of testing, maintaining, inspecting, altering or replacing a meter, or checking the accuracy of the customer's consumption at the supply address.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy does not conduct meter testing, maintaining, inspecting, and altering, rather meter readings are conducted by the network operator, Western Power. Synergy's meter access arrangements include:</p> <ul style="list-style-type: none"> • Synergy does not arrange for the disconnection of a customer's supply address for denying access to a meter • when a customer's bill is estimated due to denied safe access to the property, Synergy includes a letter with the estimated bill to advise the customer of the reason for the estimation, notice of the date of the next scheduled read, how to provide safe access, availability of alternative meter read methods and meters (if applicable) and that the customer may be disconnected for failure to provide meter access • automated messaging facility is setup to send out SMS and Email reminder/ notifications to customers who meet certain conditions. <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
234	Electricity Industry Act, section 82	Subject to subclause 52(3), a retailer or distributor must comply with the	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of scheduled complaints disconnection list, we noted that that when a customer makes a complaint to Synergy, agents are required to record complaints via</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code of Conduct, clause 52	limitations specified in subclauses 52(1)-(2) when arranging for disconnection or disconnecting a customer's supply address.	<p>the SAP CRM Complaints Module, triggering an alert on the customer's account to indicate that a complaint is in progress.</p> <p>Upon creation of a complaint against a customer's account, the SAP CRM system prevents users from being able to raise a manual disconnection. The system displays an error message which advises the agent that a service notification cannot be created to request a disconnection.</p> <p>Through a review of five (5) customer accounts that were disconnected during the audit period, and we noted that the samples tested did not have a complaint raised directly relating to the reason for the disconnection.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
235	Electricity Industry Act, section 82 Code of Conduct, clause 7.7(1)	If a customer provides a retailer with confirmation from an appropriately qualified medical practitioner that a person residing at the customer's supply address requires life support equipment, the retailer must	Priority: 2	Control Adequacy: B	Compliance Rating: 4
			<p>Through interviews with the Essentials Lead - CBU, and a review of five (5) samples, we noted that when the notification is received from a customer that life support is required at the supply address, the customer account is tagged in the system as 'Life Support' along with the type of equipment required by the customer. After receipt of the completed Life Support form duly signed by a medical practitioner, Synergy does the following:</p> <ul style="list-style-type: none"> • register the customer's supply address as a life support equipment address • register the customer's contact details and notify Western Power that the customer's supply address is a life support equipment address, and of the contact details of the customer— <ul style="list-style-type: none"> ○ that same day if the confirmation is received before 3pm on a business day or 		

Obligation no.	Obligation reference	Obligation description	Observation and findings
		comply with subclause 7.7(1). ¹⁰	<ul style="list-style-type: none"> ○ no later than the next business day, if the confirmation is received after 3pm or on a Saturday, Sunday, or public holiday, and ● not arrange for disconnection of that customer's supply address for failure to pay a bill while the person continues to reside at that address and requires the use of life support equipment. <p>Notification to Western Power was verified by the Customer Detail Notification (CDN) generated after entering customer details and registering the customer's account and contact details as life support equipment address. When an NMI is flagged for life support, it provides supply guarantee and also creates an alert/prompt which states 'Life Support Status Pending' in Magenta (coloured text) to make it easily visible to Call Centre staff. The system rejects any attempt to create a disconnection request for non-payment and remove the customer's account from collection activities.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, because a residential customer who had eligible medical equipment registered with Synergy had their life support equipment (LSE) registration removed for a short period resulting in a type 1 breach.</p> <p>We noted that the issue was resolved after being identified. The non-compliance occurred due to an agent error as the removal task was raised by an agent without contacting the customer to confirm that the LSE registration was no longer required.</p> <p>We further noted that after the incident, all standard operating procedures were reviewed, notices published on all internal communication forums, and monitoring of LSE customer related calls was increased by 50%. The agents concerned received disciplinary action and contractual sanctions (financial</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>penalty) were applied to Synergy's strategic business partner.</p> <p>All life support de-registrations that occurred in the month of January 2023 were reviewed and found to be completed correctly. We have noted a compliance rate of over 99.99% in comparison to the approximately 2,500 medically certified LSE customers managed by Synergy every year.</p> <p>Through a review of five (5) sample deregistered life support customers, we noted that confirmation from the life support customer that the customer no longer required LSE was obtained as prescribed under the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a major impact on customers or third parties.</p>		
236	Electricity Industry Act, section 82 Code of Conduct, clause 7.7(2)	<p>A retailer must undertake the actions specified in subclauses 7.7(2)(l)-(g), if a customer registered with a retailer under subclause 7.7(1) notifies the retailer:</p> <ul style="list-style-type: none"> that the person requiring life 	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of five (5) samples, we noted that Synergy has a process in place for update/ removal or life support equipment when advise is received from a customer for a change of life support details i.e., change in address, change in status, move out, removal etc.</p> <p>Through a review of five (5) samples, we found that Synergy notified Western Power on the same day on which confirmation was received from a customer for removal of LSE in case of a deceased and moving out customer.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		<p>support equipment is changing supply address;</p> <ul style="list-style-type: none"> • that the customer, but not the person requiring life support equipment, is changing supply address; • of a change in contact details; or • that the address no longer requires registration as life support equipment address. 			
240	Electricity	A retailer must	Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Industry Act, section 82 Code of Conduct, clause 7.7(6)	contact the customer to ascertain whether life support equipment is required or to request re-certification in the timeframe, manner and circumstances specified in subclause 7.7(6).	<p>Through interviews with the Essentials Lead - CBU, system walkthroughs and a review of Life Support Standard Operation Procedure, we noted Synergy has in-built SAP CRM system controls to automatically send declaration letters to customers for annual renewal to confirm whether life support details are correct and if life support is still required for a person residing at the customer's supply address. Each year, no earlier than three (3) months before the 12 month and 24-month anniversary of the date a medical practitioner confirmed a person residing at the customer's supply address requires life support, Synergy contacts the customer to ascertain whether the person continues to require life support equipment.</p> <p>If a customer has not provided medical recertification within 36 months of the anniversary of the initial medical certification being provided to Synergy, Synergy no earlier than 3 months before the 36-month anniversary (and no later than 3 months after the 36-month anniversary) requests the customer to provide a medical recertification.</p> <p>Through a review of one (1) sample life support customer, we noted that customer had been requested to provide confirmation and recertification details every 36 months as required under clause 7.7(6) of the Code of Conduct.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
241	Electricity Industry Act, section 82 Code of	A retailer or a distributor must remove the customers' details from the	Priority: 4	Control Adequacy: B	Compliance Rating: 2
			Through interviews with the Essentials Lead - CBU, system walkthroughs and a review of the life support standard operation procedure, we noted SAP CRM has in-built system controls to issue the recertification letter to the		

Obligation no.	Obligation reference	Obligation description	Observation and findings
	Conduct, clause 7.7(7)	life support equipment register in the circumstances and timeframes specified in subclause 7.7(7).	<p>customer at specified time periods.</p> <p>The automated follow up process is initiated when one of the following is sent to a customer:</p> <ul style="list-style-type: none"> • initial life support application form • annual life support renewal form • yearly life support reapplication (recertification) form. <p>Synergy contacts the customer at least three times over a three-month period. At least one of the three contact attempts is by registered mail to the customer's supply address and also to any other address nominated by the customer.</p> <p>In the event no response or requested information from the customer is received after all necessary steps have been taken, Synergy removes the life support flag from the customer account.</p> <p>Once the life support is removed in SAP CRM, an automatic notification is issued to Western Power via a CDN. Further, a spreadsheet is maintained by the Life Support team which details all new life support applications, changes and removals and is emailed to Western Power on a daily basis at 3:00pm for requests received on the same day and requests received after 3:00pm are reported on the next business day as an additional life support control.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where customer details were not removed from the life support equipment register within the regulated timeframes after the customer notified Synergy registration was no longer required.</p> <p>We noted that the issue was resolved after being identified. The non-</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>compliance occurred due to an agent error as the agent did not notify the Synergy life support team to have the registration removed.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. Also, a peer review process of all life support contacts and actions was undertaken in October 2022. We have noted a compliance rate of over 99.80% in comparison to 2500 medically certified LSE customers managed by Synergy every year.</p> <p>Through a review of one (1) sample life support customer, we noted that the life support customer was deregistered within the required timeframes as specified in subclause 7.7(7) under the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
242	Electricity Industry Act, section 82 Code of Conduct, clause 53(2)	A retailer must arrange to reconnect a customer's supply address if the customer remedies their breach, makes a request for reconnection and pays the	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essential lead - Customer Business Unit and a review of Reconnection criteria and SLA document, it was noted that Synergy has the following controls to arrange to reconnect a customer's supply address if the customer remedies their breach, makes a request for reconnection and pays the reasonable charges (if any) for reconnection, or accepts an offer of an instalment plan for the reasonable charges:</p> <ul style="list-style-type: none"> • Synergy arranges for reconnection if (all 3 are satisfied) <ul style="list-style-type: none"> ○ the customer making the request for reconnection, ○ paying reasonable reconnection charges or accepting an instalment 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		retailer's reasonable charges (if any) for reconnection, or accepts an offer of an instalment plan for the retailer's reasonable charges.	<ul style="list-style-type: none"> plan to pay reasonable reconnection charges <ul style="list-style-type: none"> the breach (i.e., customer's actions) for disconnection is remedied reconnection service order is triggered via SAP CRM and sent automatically to Western Power via the Energy Data Exchange (EDE) within prescribed timeframes a reconnection service notification to Western Power via EDE for a customer who enters into a payment arrangement which totals 100% of the total amount outstanding via SAP CRM when a customer makes a payment greater than 90% of the debt due and the amount lands physically on account the system, it generates a reconnection service notification to Western Power. <p>Through a review of five (5) sample customers, it was noted that Synergy has arranged for reconnection after the customer has requested for reconnection on remedying the breach.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
243	Electricity Industry Act, section 82 Code of Conduct, clause 53(3)	A retailer must forward the request for reconnection to the relevant distributor within the timeframes specified in subclause 53(3).	Priority: 1	Control Adequacy: B	Compliance Rating: 4
			<p>Through the interviews with the Essentials Lead - CBU, it was noted that Synergy has the following controls to forward the request for reconnection to Western Power within the Code of Conduct timeframes:</p> <ul style="list-style-type: none"> Synergy forwards a re-energisation request to Western Power within the required timeframes via SAP CRM a reconnection service order is raised by Synergy on the day the reconnection is requested if the request is received prior to 3pm. If a request is received after 3pm or on a weekend, it is raised on the 		

Obligation no.	Obligation reference	Obligation description	Observation and findings
			<p>following business day.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 where reconnection service notifications were not sent to Western Power within the timeframes specified in subclause 8.1(2). The non-compliance occurred due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis.</p> <p>Further following additional controls have been implemented</p> <ol style="list-style-type: none"> 1. If the site address for reconnection is incorrect, then it will issue a warning message to inform the contact centre agent to advise customer for the current site address and 2. System will automatically trigger a new reconnection request <p>Also, Synergy's disconnection documents have been checked to ensure there are no exceptions which would prevent the move-in process from working correctly. We noted more than 98% of compliance out of approximate 2,500 reconnection requests managed every year.</p> <p>Through a review of 10 sample reconnection requests, we noted that the requests have been forwarded to Western Power within timeframes specified under the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a major impact on customers or third parties.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
245	Electricity Industry Act, section 82 Code of Conduct, clause 9.1(2)	A distributor may only operate a pre-payment meter and a retailer may only offer a pre-payment meter service in an area that has been declared by the Minister by notice published in the Government Gazette.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that Synergy only supplies electricity via prepayment meters to a very small number of customers living in Ninga Mia. Currently, approximately 14 residential properties in Ninga Mia have prepayment meters. The prepayment meters are located on four different streets within Parkeston:</p> <ul style="list-style-type: none"> • Kurtararra Street • Nhapla Way • Yarri Road • Thithi Way. <p>No locations outside of the Ninga Mia community may have prepayment meters installed within the SWIS without Synergy's agreement.</p> <p>During the audit period, Synergy did not offer a small use customer a prepayment meter (PPM) outside of the area declared by the Minister for Energy in the Government Gazette during the audit period.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
246	Electricity Industry Act, section 82 Code of Conduct, clause	A retailer must not provide a pre-payment meter service at a residential customer's supply address	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2a - verifiable consent, we noted that PPM meters are provided only to the Ninga Mia community. For any services related to PPMs, Synergy has engaged Horizon Power to support Synergy in complying with</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	56(1)	without the verifiable consent of the customer or the customer's nominated representative.	<p>its PPM obligations, including assisting Synergy to obtain verifiable consent from a PPM customer within the Ninga Mia aboriginal community, Kalgoorlie to obtain a PPM service.</p> <p>We also noted that Synergy did not connect with any new PPMs during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
247	Electricity Industry Act, section 82 Code of Conduct, clause 56(2)	A retailer must establish an account for each pre-payment meter operating at a residential customer's supply address.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, we noted that PPMs are provided only to the Ninga Mia community. For any services related to PPMs, Horizon Power is contracted to assist Synergy for a PPM customer within the Ninga Mia aboriginal community, Kalgoorlie. We also noted that Synergy did not connect with any new PPMs during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
249	Electricity Industry Act, section 82 Code of Conduct, clause	If a residential customer requests information on the use of a pre-payment meter, a retailer must advise the	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2(b) Information provision, Synergy has engaged Horizon Power to support Synergy complying with its PPM obligations including assisting Synergy to provide any information as mentioned in the Code of Conduct clause 57 - Provision of information, subclause 57 (1), on</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	57(1)	information specified in subclause 57(1) at no charge, and in clear, simple and concise language.	<p>behalf of Synergy as its agent.</p> <p>We also noted that Synergy did not receive a request for information on the use of a PPM relating to subclause 57(1).</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
250	Electricity Industry Act, section 82 Code of Conduct, clause 57(2)	No later than 10 business days after the time a residential customer enters into a pre-payment meter contract at that customer's supply address, a retailer must give, or make available to, that customer the information specified in subclauses 57(1) and 57(2)(a)-(s) at no charge.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2(b), information provision, we noted Synergy has engaged Horizon Power to support Synergy complying with its PPM obligations including assisting Synergy to provide any information as mentioned in the Code of Conduct clause 57 - provision of information, subclause (1) and (2) (a)-(s), on behalf of Synergy as its agent.</p> <p>We also noted that Synergy did not connect with any new PPMs during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
251	Electricity Industry Act, section 82 Code of Conduct, clause 57(3)	<p>A retailer must ensure that the following information is shown on, or directly adjacent to, a residential customer's pre-payment meter:</p> <ul style="list-style-type: none"> the positive or negative balance of the pre-payment meter within one dollar (\$1) of the actual balance; whether the pre-payment meter is operating on normal credit or emergency credit; a telephone number for enquiries; 	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (b) - Information provision, we noted that Synergy via Horizon Power provides or makes available to a PPM customer information consistent with clause 57 of the Code of Conduct.</p> <p>Through a review of the photos of PPMs, we noted that:</p> <ul style="list-style-type: none"> the meter shows a debit/ credit balance if the meter is operating on normal or emergency credit phone number mentioned on the sticker. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		<ul style="list-style-type: none"> the distributor's 24-hour telephone number for faults and emergencies. 			
252	Electricity Industry Act, section 82 Code of Conduct, clause 57(4)	On request and at no charge, a retailer must give a pre- payment meter customer the following information: total energy consumption; average daily consumption; and the average daily cost of consumption for the previous 2 years, or since the commencement of the pre- payment meter contract	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2(b), we noted that Synergy had engaged Horizon Power to support Synergy complying with its PPM obligations, including assisting Synergy to provide any information as mentioned in the Code of Conduct clause 57 - provision of information, subclause 4, on behalf of Synergy as its agent.</p> <p>During the audit period, there were no instances where Synergy or Horizon Power received any such request.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		(whichever is shorter), divided into quarterly segments.			
253	Electricity Industry Act, section 82 Code of Conduct, clause 57(5)	If the recharge facilities available to a residential customer change from the initial recharge facilities referred to in subclause 57(2)(q), a retailer must use reasonable endeavours to notify a pre-payment meter customer in writing or by electronic means within 10 business days of the change.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2(b), we noted that Synergy had engaged Horizon Power to support Synergy complying with its PPM obligations, including assisting Synergy to provide any information as mentioned in the Code of Conduct clause 57 - provision of information, subclause 2(q), on behalf of Synergy as its agent.</p> <p>During the audit period, there were no instances where Synergy was expected to notify the customers as recharge facilities did not change.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
254	Electricity	If a pre-payment	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R

Obligation no.	Obligation reference	Obligation description	Observation and findings
	Industry Act, section 82 Code of Conduct, clause 9.4(1)	<p>meter customer notifies a retailer that it wants to replace or switch a pre-payment meter to a standard meter, the retailer must</p> <ul style="list-style-type: none"> • send the information referred to in clauses 2.3 and 2.4 to the customer; and • arrange with the relevant distributor to remove or render non-operational the pre-payment meter and replace or switch the pre-payment 	<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (g) - PPM reversion and Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that on request from a customer for reversion of the PPM meter to a revenue/ accumulation/ standard meter, Synergy creates a service notification and in the description, add the wording "Please exchange prepaid meter with Revenue meter" and waive the fee.</p> <p>During the audit period there, were not any requests from PPM customers to switch from a PPM to a standard meter.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		meter to a standard meter within 1 business day of the request.			
254A	Electricity Industry Act, section 82 Code of Conduct, clause 58(1)	If a pre-payment meter customer requests the retailer to replace the pre-payment meter with a standard meter, the retailer must within 1 business day after the request arrange with the distributor to replace the pre-payment meter with a standard meter or switch the pre-payment meter to a standard meter.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (g) - PPM reversion and Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that on request from a customer for reversion of the PPM to a revenue/ accumulation/ standard meter Horizon Power requests Synergy to complete the reversion immediately.</p> <p>Synergy then advises Western Power within one (1) business day to complete the reversion.</p> <p>As per the Synergy terms and conditions, they do not charge for the replacement of PPM to a standard meter.</p> <p>During the audit period, there were not any requests from PPM customers to switch from a PPM to a standard meter.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
255	Electricity Industry Act, section 82 Code of Conduct, clause 58(2)	A retailer must not charge a fee for reversion to a standard meter if a pre-payment meter customer is a residential customer and the customer makes a request under subclause 58(1) within 3 months after the day the pre-payment meter is installed or the date the customer entered into the pre-payment contract, whichever is later.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (g) - PPM reversion and Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that on request from a customer for reversion of the PPM to a revenue/ accumulation/ standard meter Horizon Power requests Synergy to complete the reversion immediately. Synergy then advises Western Power within one (1) business day to complete the reversion.</p> <p>Synergy does not charge the customer for this if a PPM customer is a residential customer and the customer makes a request under subclause 58(1) within three (3) months after the day the PPM is installed or the date the customer entered into the prepayment contract, whichever is later.</p> <p>During the audit period, there were no installations or reversion of a PPM within three (3) months of its installation.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
255A	Electricity Industry Act, section 82 Code of	If the pre-payment meter customer is a residential customer, the retailer's	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Ninga Mia Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (g) PPM reversion, we noted that if a request by a PPM customer to revert a PPM to a standard meter is received, Synergy then</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Conduct, clause 58(4)	obligations under 58(1) are not conditional on the customer paying the retailer's fee for reversion to a standard meter or otherwise, maybe made conditional on the pre-payment meter customer paying the retailer's fee for reversion to a standard meter (if any).	<p>advises Western Power within one (1) business day to complete the reversion. As per the Synergy terms and conditions, Synergy does not charge for reversion to a standard meter.</p> <p>During the audit period, there were no installations or reversion of a PPM.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
257	Electricity Industry Act, section 82 Code of Conduct, clause 59(1)	If a pre-payment meter customer provides a retailer with confirmation from an appropriately qualified medical practitioner that a person residing	Priority: 2	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the services agreement between Synergy and Horizon Power for the management of PPM customers, section 'Life Support', we noted that Synergy via Horizon Power (as Synergy's contracted agent) is required to:</p> <ul style="list-style-type: none"> provide on Synergy's behalf life support equipment information to a PPM customer advising the customer of the need for the PPM customer to contact Synergy if a PPM customer or a person residing at the 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		at the supply address requires life support equipment, the retailer must not provide a pre-payment meter service in that address; or, if applicable, comply with the prescribed requirements in subclauses 59(1)(a)-(c).	<p>premises requires life support equipment.</p> <ul style="list-style-type: none"> upon notification by a PPM customer or a person residing at a PPM customer's premises that the customer or a person residing at the premises requires life support equipment, immediately notify Synergy to enable Synergy to comply with the requirements of clause 59 and clause 82 of the Code of Conduct. <p>We confirmed with the Essentials Lead - CBU that during the audit period, there were no instances of a PPM customer requesting to be listed as a life support customer.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
259	Electricity Industry Act, section 82 Code of Conduct, clause 9.6	A retailer must ensure that a pre-payment meter service complies with the prescribed requirements in subclause 9.6.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (e) - PPM services and Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that 'if the credit runs out, the power supply to the connection will stop. Emergency credit will only recommence if the customer runs out of credit between the hours prescribed in the Code of Conduct and can only be used once during this time. The value of the emergency credit equals \$20.</p> <p>Emergency credit is effectively 'borrowed funds' that needs to be repaid once the customer tops up next. The customer then has the option to top-up</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>the credit at Liberty Oil or to use the 'emergency credit' option.</p> <p>We also noted that under the Ninga Mia service agreement, Horizon Power provides Synergy with the disconnection reports for customers with PPMs on behalf of Synergy as their agent. Through a review of one (1) sample report received from Horizon Power, we noted that the report includes the following:</p> <ul style="list-style-type: none"> the list of customers with PPMs number of customers who have been disconnected the duration of the disconnection. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
259A	Electricity Industry Act, section 82 Code of Conduct, clause 60(1)	A retailer must ensure that a pre-payment meter customer has access to an amount of emergency credit of \$20 outside of normal business hours.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (p) - Credit retrieval, undercharging and overcharging, and Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that Synergy has controls in place for emergency credit and the document details that if the credit runs out, the power supply to the connection will stop. Emergency credit will only commence if the customer runs out of credit between the hours of 2 pm and 9 am and can only be used once during this time. The value of the emergency credit equals \$20.</p> <p>Emergency credit is effectively 'borrowed funds' that needs to be repaid once the customer tops up next. The customer then has the option to top-up the credit at Liberty Oil or to use the 'emergency credit' option.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			during the audit period.		
259B	Electricity Industry Act, section 82 Code of Conduct, clause 60(3)	If a pre-payment meter has been de-energised and the customer makes a payment to their account that results in an amount of credit in excess of emergency credit, the retailer must re-energise the meter.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (l) - Prepayment meter requirements, and Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that Synergy, upon request arrange for PPM installation, operation, maintenance, testing, inspection and a replacement of a PPM as per clause 60(3) of the Code of Conduct, where if a PPM has been de-energised and the customer makes a payment to their account that results in an amount of credit in excess of emergency credit, Synergy must re-energise the meter.</p> <p>Through interviews, we were informed that there had not been any PPM cases where the meter has been de-energised and the customer made a payment to their account.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
259C	Electricity Industry Act, section 82 Code of Conduct, clause 60(5)	A retailer must ensure that a pre-payment meter service is capable of providing, at least once every month, the number of	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (q) - Payment Difficulty and Financial Hardship, and Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that Horizon Power, on a monthly basis, provides Synergy with a report of all of the PPM self-disconnections the customer has experienced along with outage durations.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		instances in which a pre-payment meter customer has been disconnected, the duration of each of those disconnections and, subject to subclause 60(3) and (4) recommences supply as soon as the information is communicated to the pre-payment meter that a payment to the account has been made.	<p>Through a review of one (1) sample report received from Horizon Power, we noted that the report includes the following:</p> <ul style="list-style-type: none"> the list of customers with PPMs number of customers who have been disconnected the duration of the disconnection. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
260	Electricity Industry Act, section 82 Code of Conduct,	<p>A retailer must ensure that:</p> <ul style="list-style-type: none"> at least 1 recharge facility is located as 	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (c) and (d), we noted Synergy has engaged Horizon Power to support Synergy complying with its PPM obligations including assisting</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings
	clause 61(a), (b) and (d)	<p>close as practicable to a pre-payment meter, and in any case no further than 40 kilometres away</p> <ul style="list-style-type: none"> • a pre-payment meter customer can access a recharge facility at least 3 hours per day, 5 days a week; and • the minimum amount to be credited by a recharge facility does not exceed \$20 per increment. 	<p>Synergy to source a PPM recharge operator.</p> <p>We also noted the following:</p> <ul style="list-style-type: none"> • Synergy via Horizon Power has controls in place to confirm that there is a recharge operator either in the community itself or at a supermarket or post office located near to the prepayment community in accordance with the requirement of the Code of Conduct • minimum payment amount at the recharge facility is \$10 • recharge facility is open six (6) days a week and at least three (3) hours a day. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
261	Electricity Industry Act, section 82 Code of Conduct, clause 62	If a pre-payment meter customer demonstrates to a retailer that the customer is entitled to receive a concession, the retailer must ensure that the pre-payment meter customer receives the benefit of the concession.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2(m), (n), (o), we noted that Synergy had engaged Horizon Power to support Synergy's compliance with its PPM obligations on behalf of Synergy, Horizon Power is responsible for applying concessions to PPM customers and to ensure PPM customers receive the benefit of the concession. On behalf of Synergy, Horizon Power:</p> <p>(m) Administer PPM customer concessions, including eligibility assessment, and facilitate payment</p> <p>(n) Manage, on Synergy's behalf, application, assessment, and any associated customer queries relating to concessions</p> <p>(o) Provide Synergy with a concessions report detailing concession value and type by PPM customer on a bi-monthly basis consistent with the meter reading cycle published by Western Power from time to time.</p> <p>If a PPM customer is eligible for any concession, it is recorded against the applicable prepaid metering account, and the applicable rebate will be either credited to the meter or transferred electronically to the customer's bank account.</p> <p>Based on the review of documents, Synergy has ensured the PPM customers entitled to receive concessions are receiving these concessions. During the audit period, no new concessions or additional concessions were provided to any PPM Ninga Mia customers during the audit period.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
262	Electricity Industry Act, section 82 Code of Conduct, clause 63(1)	If requested by a pre-payment meter customer, a retailer must make immediate arrangements to check the metering data; test the pre-payment meter; and/or arrange for a test of the metering installation at the connection point.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2(l), we noted Synergy has engaged Horizon Power to support Synergy complying with its PPM obligations, including assisting Synergy to provide the following PPM services:</p> <ul style="list-style-type: none"> • install • operate • maintain • test • inspect, and • replacement of PPMs. <p>There were no requests to test the PPMs by customers during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
264	Electricity Industry Act, section 82 Code of Conduct, clause 63(4)	If a pre-payment meter is found to be inaccurate or not operating correctly, a retailer must: immediately arrange for the repair or replacement of	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2(l), and Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that Synergy has engaged Horizon Power to support Synergy complying with its PPM obligations including assisting Synergy to provide PPM installation, operation, maintenance, testing, inspection and replacement of PPM services in accordance with section 63(4) of the Code of Conduct. As Horizon Power manages the PPM</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		the pre-payment meter; correct any overcharging or undercharging; and refund any charges payable by a customer for testing the pre-payment meter.	<p>and contract, they will deal with the charges for customers. In case of a customer requiring a refund, they will request Synergy for the value.</p> <p>During the audit period, there were no PPMs that were found to be inaccurate or not operating correctly, which required Horizon Power to request a refund of any charges in the testing of the PPM from Synergy.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
265	Electricity Industry Act, section 82 Code of Conduct, clause 64	Subject to a pre-payment meter customer notifying a retailer of the proposed vacation date, the retailer must ensure that the pre-payment customer can retrieve all remaining credit at the time that customer vacates the	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (p) - credit retrieval, undercharging and overcharging and Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that if a PPM customer has notified Synergy of the proposed vacation date, Horizon Power, on behalf of Synergy is required to facilitate PPM credit retrieval, undercharging recovery and overcharging repayment to a PPM customer.</p> <p>During the audit period, there were no customer requests for a meter reading on vacating a premise, meaning there were no instances where Synergy had to issue the remaining credits to a PPM customer.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		supply address.			
266	Electricity Industry Act, section 82 Code of Conduct, clause 65(1)	If a pre-payment meter customer (including a customer who has vacated the supply address) has been overcharged as a result of an act or omission of a retailer or distributor, the retailer must use its best endeavours to inform and reimburse the pre-payment meter customer, in the timeframe and manner specified in 65(1).	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (p) - credit retrieval, undercharging and overcharging and Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that if a PPM customer (including a PPM customer who has vacated the supply address) has been overcharged an amount as a result of an act or omission of the Synergy or Western Power (including as a result of a defective PPM) Synergy will</p> <ul style="list-style-type: none"> • use its best endeavours to inform the customer accordingly within 10 business days after Synergy becomes aware of the overcharge and • ask the customer for instructions as to whether the amount should be: <ul style="list-style-type: none"> ○ credited to the customer's account or ○ repaid to the customer. <p>During the audit period, there were no PPM customers who were overcharged due to an act or omission by Synergy.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
267	Electricity Industry Act, section	The retailer must pay the amount in accordance	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, and a review of the		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	82 Code of Conduct, clause 65(2)	with the pre-payment meter customer's instructions within 12 business days of receiving the instructions.	<p>Synergy services agreement with Horizon Power for the Ninga Mia community, section 2(p), we noted that Synergy has engaged Horizon Power to support Synergy complying with its PPM obligations including assisting Synergy to provide reimbursement to a PPM customer including a customer who has vacated their supply address and been overcharged or undercharged due to an act or omission on Synergy's or Western Power's behalf accordance with the clauses 64 and 65 of the Code of Conduct.</p> <p>During the audit period, there were no instructions received from PPM customers.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
268	Electricity Industry Act, section 82 Code of Conduct, clause 65(3)	If a retailer does not receive reimbursement instructions within 20 business days of making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (p) - credit retrieval, undercharging and overcharging, we noted that Synergy has engaged Horizon Power to support Synergy complying with its PPM obligations including assisting Synergy to credit an amount overcharged, if any, to the customer's account if it doesn't receive reimbursement instructions from customer within 20 business days of making the request.</p> <p>During the audit period, Synergy did not have an occasion where reimbursement was required to be made in accordance with Code of Conduct requirement as no overcharging events occurred.</p> <p>Therefore, a control assessment for this obligation was not performed and</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		account.	cannot be rated for compliance.		
269	Electricity Industry Act, section 82 Code of Conduct, clause 65(6)	If a retailer proposes to recover an amount undercharged to a pre-payment meter customer as a result of an act or omission by the retailer or distributor, the retailer must comply with the conditions specified in subclause 65(6).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (p) - credit retrieval, undercharging and overcharging, we noted Synergy has engaged Horizon Power to support it complying with its PPM obligations including assisting Synergy to recover an undercharged amount from a PPM in relation to:</p> <ul style="list-style-type: none"> • limiting the amount to be recovered to no more than the amount undercharged in the 12 months prior to the date on which Synergy notified the PPM customer that undercharging has occurred • listing the amount to be recovered as a separate item in a special bill, together with an explanation of that amount • not charging the PPM customer interest on that amount or requiring the PPM customer to pay a late payment fee • offering the PPM customer time to pay that amount by means of a payment plan covering a period at least equal to the period over which the recoverable undercharging occurred. <p>During the audit, there were no attempts to recover an amount undercharged from a PPM customer as a result of an act or omission by Synergy or Western Power.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
270	Electricity	A retailer must	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Industry Act, section 82 Code of Conduct, clause 9.11(1)	give reasonable consideration to a request by a residential customer or relevant consumer representative for a waiver of any fee to replace or switch a pre-payment meter to a standard meter.	<p>Through interviews with the Essentials Lead - CBU, and a review of Ninga Mia frequently asked questions, we noted there is a section on financial hardship which contains information for a PPM customer experiencing financial hardship or facing payment difficulties. When the PPM customer informs Synergy or Horizon Power about financial difficulties, Synergy advises them to contact a financial counsellor and provides the relevant contact details by email. Synergy can also offer a PPM customer the option to change to a revenue meter where they are billed every two months. If the customer agrees to the change in meter, Synergy sends a service notification to Western Power with the comment: "Please exchange prepaid meter with revenue meter". Synergy will waive the meter change fee.</p> <p>During the audit period, there were no requests by or on behalf of PPM customers for a waiver of any fee to replace or switch a PPM to a standard meter.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
271	Electricity Industry Act, section 82 Code of Conduct, clause 66(2)	If a retailer is informed by a pre-payment meter customer that the customer is experiencing difficulties paying for their consumption, or the retailer	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (b), and Ninga Mia Frequently Asked Questions, section on financial hardship, we noted the following:</p> <ul style="list-style-type: none"> once a year, all Ninga Mia customers receive an information pack with a letter confirming the services available to them regarding financial hardship, including counsellor support available customers can elect to have their meters changed to revenue meters, 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		identifies the customer as having been disconnected in the manner specified in subclause 66(1)(b), the retailer must, subject to sub clause 66(4), as soon as reasonably practicable to provide the information prescribed in subclause 66(2)(a) to (e) to the customer.	<p>where they are billed every 2 months</p> <ul style="list-style-type: none"> if the customer agrees to the installation of a standard meter, Synergy will send Western Power a service notification and, in the description, add the wording "Please exchange prepaid meter with Revenue meter", without any charge to the customer. Synergy will provide guidance and advise the customer to contact a financial counsellor if a consumer is eligible for any concession, it is recorded against the applicable prepaid metering account and the applicable rebate is provided <p>Through discussions, we were informed that Synergy was not informed by any PPM customer that they were experiencing payment difficulties or financial hardship.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
271A	Electricity Industry Act, section 82 Code of Conduct, clause	On request the retailer must provide the information referred to in subclause 66(2) to the customer	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (b), and Prepayment Meters - Ninga Mia Guideline (frequently asked questions), we noted that upon request or as required by the Code of Conduct, Synergy via Horizon Power provides or makes available		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	66(3)	in writing.	<p>to a PPM customer in writing the following:</p> <ul style="list-style-type: none"> information about the different types of meters available to the customer information about any concessions that may be available to the customer and how to access them information about relevant financial assistance programs information about how to contact relevant consumer representatives information about independent financial and other relevant counselling services. <p>Through interviews, we noted that no such request for information was received during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
271B	Electricity Industry Act, section 82 Code of Conduct, clause 66(5)	The retailer must give reasonable consideration to a request by the customer, or relevant consumer representative for the customer, for a reduction of the customer's fees, charges or debt.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of Ninga Mia frequently asked questions, we noted there is a section on financial hardship which contains information for a PPM customer experiencing financial hardship or facing payment difficulties. We note that if requested by a customer or a relevant consumer representative, Synergy will consider reductions of any fees, charges, or debts.</p> <p>During the audit period, there were no requests from consumer representatives or PPM customers for a reduction in fees, charges, or debt. Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
271C	Electricity Industry Act, section 82 Code of Conduct, clause 67(2)	The retailer must not charge a fee to replace the pre-payment meter with a standard meter where the circumstances prescribed in subclause 67(1) apply.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy services agreement with Horizon Power for the Ninga Mia community, section 2 (g), we noted that Synergy has controls in place for the request of reversion of PPM to a standard meter upon request of the same from PPM customer which should be directed to Synergy via Horizon Power. Upon request, Synergy then advises Western Power within one (1) business day to complete the reversion.</p> <p>As per the Synergy terms and conditions, they do not charge for the replacement of a PPM with a standard meter.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
271D	Electricity Industry Act, section 82 Code of Conduct, clause 68(1)	The retailer must publish on its website the information detailed in subclause 68(1).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy website, it was noted the following information, in accordance with Electricity Industry Act 82, Code of Conduct clause 68 (1), was present as a web page on the website or in the form of a pdf document:</p> <ul style="list-style-type: none"> the following information about concessions <ul style="list-style-type: none"> the type of concessions available to customers the name and contact details of the organisation responsible for administering those concessions the following information about energy efficiency <ul style="list-style-type: none"> cost-effective and efficient ways to utilise electricity the typical running costs of major domestic electrical appliances Financial Hardship Policy 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<ul style="list-style-type: none"> Family Violence Policy a summary of a customer's rights, entitlements and obligations under standard complaints and dispute resolution procedures the contact details for the Electricity Ombudsman a copy of the Code of Conduct. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
271E	Electricity Industry Act, section 82 Code of Conduct, clause 68(3)	If a customer requests information of the kind referred to subclause 68(1) the retailer must refer the customer to the retailer's website or provide the information to the customer without charge.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy website and documents on how to order a brochure, form or standard letter, we noted that Synergy has controls in place in which the agent when on a call with the customer, guides the customer to download the information from the Synergy website as it is instantaneous and the customer can download as many copies as they wish.</p> <p>Through interviews, we were informed that there have not been any instances where a customer has requested information as referred in subclause 68(1).</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
271F	Electricity Industry Act, section 82 Code of	If a customer requests a copy of information of the kind referred to in subclause 68(1), the	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy website and documents on how to order a brochure, form, or standard letter, we noted that Synergy has controls in place in which the agent can issue a copy of the information requested by the customer via</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Conduct, clause 68(4)	retailer must provide a copy of the information to the customer without charge.	<p>email/ mail, as per the choice selected by the customer.</p> <p>Through interviews, we noted that there have not been any instances where customers requested information as specified in subclause 68(1).</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
272	Electricity Industry Act, section 82 Code of Conduct, clause 10.1(1)	A retailer must give notice of any variations in its tariffs, fees and charges, to each of its customers affected by the variation no later than the next bill in the customer's billing cycle.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of process documents, we noted that Synergy has a process for communication in case of a tariff change.</p> <p>SAP ISU is configured to include prescribed information on the customer's bill to meet Synergy's obligations. The majority of prescribed information is generated from ISU. However, the Billing Template used by Synergy's mailing house, Fuji Film, also contains information that must be included on the bill.</p> <p>When a change in tariff or a change to the rate associated with a tariff is applied to a customer, it is individually identified on the bill when issued. The information related to any change in tariff is also included on the website and in the standard electricity price changes brochure.</p> <p>Through a review of one (1) sample bill, we verified that Synergy communicated the change in tariff to its customer in written form in the next bill after the tariff change date.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
273	Electricity Industry Act, section 82 Code of Conduct, clause 69	On request and at no charge, a retailer must give or make available to a customer reasonable information on its tariffs, fees and charges, including any alternative tariffs that may be available to that customer.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy has processes in place to provide information about tariffs, fees, and charges available to the residential customer as it is available on the website free of charge, mentioned on the bill and also mentioned in the Customer Service Charter free of charge. Synergy furnishes the information as per request by the customer.</p> <p>Agents are able to issue BR07 via CRM upon the customer's request and at no charge to the customer. It automatically issues the tariff brochure to the customer's nominated address.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
273A	Electricity Industry Act, section 82 Code of Conduct, clause 70(1), (2) and (3)	If a customer's tariffs, fees or charges are regulated or set by the State Government, a retailer must give notice to a customer of any variation to its tariffs, fees or charges, that affects the customer no	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of process documents, we noted that Synergy has a process for communication in case of tariff change.</p> <p>SAP ISU is configured to include prescribed information on the customer's bill to meet Synergy's obligations. The majority of prescribed information is generated from ISU. However, the Billing Template used by Synergy's mailing house, Fuji Film, also contains information that must be included on the bill.</p> <p>When a change in tariff or a change to the rate associated with a tariff is applied to a customer, it is individually identified on the bill when issued.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		later than the next bill in the customer's billing cycle.	<p>The information related to any change in tariff is also included on the website and in the standard electricity price changes brochure.</p> <p>Through a review of one (1) sample bill, we verified that Synergy communicated the change in tariff to its customer in written form in the next bill after the tariff change date.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
274	Electricity Industry Act, section 82 Code of Conduct, clause 10.1(3)	A retailer must give or make available to a customer the information requested on tariffs, fees and charges within 8 business days of the date of receipt and, if requested, provide the information in writing.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy has a process in place to provide information about tariffs, fees, and charges available to the residential customer as it is available on the website free of charge, mentioned on the bill and also mentioned in the Customer Service Charter free of charge. Synergy furnishes the information as per request by the customer.</p> <p>Agents are able to issue BR07 via CRM upon the customer's request and at no charge to the customer. It automatically issues the tariff brochure to the customer's nominated address.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
274A	Electricity Industry Act, section	If a customer's tariffs, fees or charges are not regulated or set	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with Essentials Lead CBU, we were informed Synergy has small use customers who are on non-standard contracts on tariffs that are		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	82 Code of Conduct, clause 72(2)	by the State Government, a retailer must give notice to a customer of any variation to its tariffs, fees or charges, that affects the customer in the manner specified in subclauses 71(3) and (4).	<p>not regulated or set by the State Government; however, tariffs, fees or charges of these non-standard contracts are set for the life of the contract. Variations are only completed during re-contracting.</p> <p>Therefore, a control assessment of this obligation was not performed and cannot be rated for compliance.</p>		
275	Electricity Industry Act, section 82 Code of Conduct, clause 72(1)	On request, a retailer must provide a non-contestable customer with their billing data.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the documents, we noted that Synergy has controls in place to provide customers their available billing data without charge over the phone, through email or by post.</p> <p>Customers are also encouraged to use 'My Account' on Synergy's website, to view their billing data and usage history.</p> <p>Customer Support Representatives (CSRs) aim to provide the requested information immediately over the phone. If the customer requests consumption data in writing, the CSRs trigger an email to be sent while speaking to the customer, therefore complying with the 10-business day requirement of the Code of Conduct.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Through a review of one (1) sample of request by the customer for the invoice, we noted that Synergy provided the same as per request.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
276	Electricity Industry Act, section 82 Code of Conduct, clause 72(2)	If a non-contestable customer requests 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 a retailer, the retailer must provide the data at no charge.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the guidelines on ordering a Transaction History Letter, ordering a meter reading history letter and a standard letter matrix, we noted that Synergy has controls in place to provide customers with their available billing data without charge over phone, through email or by post.</p> <p>Customers are encouraged to use 'My Account' on Synergy's website to view their billing data and usage history.</p> <p>CSRs aim to provide the requested information immediately over the phone. If the customer requests consumption data in writing, the CSRs trigger an email to be sent while speaking to the customer, therefore complying with the 10-business day requirement of the Code of Conduct.</p> <p>Through a review of one (1) sample of request by the customer for the invoice, we noted that Synergy provided the same as per request.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
277	Electricity Industry Act, section	A retailer must give the requested billing data under	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of process documents, we noted that Synergy has a process in place to order the</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	82 Code of Conduct, clause 10.2(3)	subclause 10.2(1) within 10 business days of the receipt of the request, or on payment of the retailer's reasonable charge for providing this data.	<p>following:</p> <ul style="list-style-type: none"> • transaction history letter • meter reading history letter • brochure, form, or a standard letter. <p>Through a review of one (1) sample showing a request by a customer for a previous bill as per a meter reading for a specific month, we noted that Synergy processed the request under 10 business days from the date of receipt of the request without any charge.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
278	Electricity Industry Act, section 82 Code of Conduct, clause 10.2(4)	A retailer must keep a non-contestable customer's billing data for 7 years.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through discussions with the Digital and Technology Team, we noted that during the audit period, SAP ISU did not have a deletion policy in place, which means data is never removed from the systems, and therefore, historical billing information is available beyond the mandated 7-year period.</p> <p>Through a review of one (1) sample of one customer, we noted the information was retained for up to 7 years as required by the obligation.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit.</p>		
279	Electricity Industry Act, section 82	On request and at no charge, a retailer must provide a residential	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we noted that Synergy has a process in place to provide information about concessions available to the residential customer; it is available on the website free of charge,</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code of Conduct, clause 10.3	customer with information on the types of concessions available to the residential customer and the name and contact details of the organisation responsible for administering those concessions (if not the retailer).	<p>mentioned on the bill and also mentioned in the Customer Service Charter and the Financial Hardship Policy. Synergy furnishes the information upon request by the customer.</p> <p>Agents are able to issue BR21 via CRM upon the customer's request and at no charge to the customer. It automatically issues the Customer Service Charter to the customer's nominated address.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
280	Electricity Industry Act, section 82 Code of Conduct, clause 73	At least once a year, a retailer must provide a customer with written details of the retailer's and distributor's obligations to make payments to the customer under Part 14 of this Code and under any other	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Miscellaneous Credit Guideline and how to apply a miscellaneous credit, service standard payment documents, it was noted that Synergy has the following controls to provide a customer with written details of the Synergy's and Western Power's obligations to make payments to the customer under Part 14 of the Code of Conduct and under any other legislation in Western Australia, including the amount of the payment and the eligibility criteria for the payment:</p> <ul style="list-style-type: none"> Information related to service standard payment is published via the Synergy bill insert 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		legislation in Western Australia, including the amount of the payment and the eligibility criteria for the payment.	<ul style="list-style-type: none"> a daily batch file is created to send customer billing information to Fuji Film to issue them to the customer's nominated address. <p>Through a review of one (1) sample bill with bill insert, it was noted that Synergy had published details related to service standard payments in the bill and complied with the obligation requirements.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
281	Electricity Industry Act, section 82 Code of Conduct, clause 10.4	On request and at no charge, a retailer must give, or make available to, a customer general information on cost effective and efficient ways to utilise electricity; and the typical running costs of major domestic appliances.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, a review of the Synergy website and documents related to the process to assist customers who have a bill higher than they expected it to be, we noted that Synergy has a process in place to give or make available to a customer general information on cost-effective and efficient ways to utilise electricity and the typical running costs of major domestic appliances. The process includes the following:</p> <ul style="list-style-type: none"> Synergy agents advise the customers on a call to refer to the website for energy-saving tips, energy management, and Customer Service Charter customers have the option in 'My Account'. It is available to all residential customers and provides access to the Energy Tool, featuring tips on how to save energy Homepage > At home > How can I reduce my bill? > Energy Saving Tips process documented to assist residential and business customers who have a bill higher than they expected it to be. <p>Synergy also offers a meter test to check if the high cost is due to an</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>ineffective meter.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
282	Electricity Industry Act, section 82 Code of Conduct, clause 74	If asked by a customer for information relating to the distribution of electricity, a retailer must give the information to the customer or refer the customer to the relevant distributor for a response.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, a review of the Synergy website and documents related to the responsibilities of Western Power and Synergy, we noted that for any enquiry related to the distribution of electricity:</p> <ul style="list-style-type: none"> customers are referred to Western Power for any information relating to the distribution of electricity Western Power's contact information and explanation are published on the website through the faults and emergencies section of the home page Western Power's contact details are published on Synergy bills Western Power's contact details are also included in the Customer Service Charter, available upon request or online at no charge to the customer. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
290	Electricity Industry Act, section 82 Code of	To the extent practicable, a retailer and distributor must ensure that any written	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the relevant documents, we noted that any written information that is given to the customer via email, website, Customer Service Charter, Code of Conduct, bill, etc., is in clear, simple, concise language and a format that is easy to</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Conduct, clause 77	information that must be given to a customer by the retailer or distributor or its electricity marketing agent under the Code of Conduct is expressed in clear, simple, concise language and in a format that is easy to understand.	<p>understand.</p> <p>All relevant collateral is circulated, reviewed, and approved by relevant SMEs and business areas, including Legal and Regulation and Compliance.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
291	Electricity Industry Act, section 82 Code of Conduct, clause 10.10(1)	On request, a retailer and a distributor must inform a customer how to obtain a copy of the Code of Conduct.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy website, we noted that for a request raised by customers on the process to obtain the Code of Conduct, customers are directed by agents to the Synergy website where the document is available.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
292	Electricity Industry Act, section	A retailer and distributor must make electronic	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through a review of the Synergy website and interviews with the Essentials		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	82 Code of Conduct, clause 10.10(2)	copies of the Code of Conduct available on their websites, at no charge.	<p>Lead - CBU, we noted that the Code of Conduct is available on the Synergy website under Terms and Conditions> Our Commitment to You> "Electricity - Code of Conduct".</p> <p>Further, requests for Code of Conducts raised by customers via calls are also directed to the website.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
294	Electricity Industry Act, section 82 Code of Conduct, clause 78(1)	On request and at no charge, a retailer and a distributor must make services available to a residential customer to assist the customer in understanding information provided by the retailer or distributor (including independent interpreter services for customers with	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Disability Access and Inclusion Plan (DAIP) 2018 - 2023, we noted that Synergy has interpreter services for customers with hearing or speech impairment. The information is also provided on the website, and the customer bill design includes an important information section that provides the customer with the TTY Service and Interpreter Service contact details.</p> <p>Agents are able to issue the Customer Service Charter upon the customer's request and at no charge to the customer, which is also available on the website free of charge.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		speech or hearing impairment, and large print copies).			
295	Electricity Industry Act, section 82 Code of Conduct, clause 78(2)	For residential customers, a retailer and, if appropriate, a distributor, must include the information prescribed in subclause 78(2)(a) and (b) on its bills and bill-related information, reminder notices and disconnection warnings	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of one (1) sample bill, disconnection warning letter, and reminder notice letter, we noted that the following information is present on the documents:</p> <ul style="list-style-type: none"> the telephone number for interpreter services, identified by the National Interpreter Symbol the telephone number (or numbers) for services that can assist customers with a speech or hearing impairment. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
297	Electricity Industry Act, section 82	On request, a retailer must advise a customer of the availability of	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with Essential Lead - CBU, it was noted that Synergy has the following process in place to advise a customer of the availability of different types of meters or refer the customer to Western Power for a</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code of Conduct, clause 79(2)	different types of meters or refer the customer to the relevant distributor for a response.	<p>response:</p> <ul style="list-style-type: none"> on request, customers are directed to the Synergy website for FAQs related to metering related queries additionally, Synergy refers a customer on request to the Western Power website for detailed information relating to the different types of meters available for the customer. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
297 B	Electricity Industry Act, section 82 Code of Conduct, clause 82(2)	If a customer provides the retailer with confirmation from an appropriately qualified medical practitioner that a person residing at the customer's supply address requires life support equipment, the retailer must, in accordance with the relevant standard, register the	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essential Lead - CBU, and a review of five (5) samples, we noted that when the information is received from a customer requiring life support, the customer account is recorded in the system as a life support account along with the type of equipment required by the customer. After receipt of the completed life support form duly signed by a medical practitioner, Synergy does the following:</p> <ul style="list-style-type: none"> register the customer's supply address as a life support equipment address register the customer's contact details and notify Western Power that the customer's supply address is a life support equipment address and of the contact details of the customer— <ul style="list-style-type: none"> that same day if the confirmation is received before 3 pm on a business day or no later than the next business day if the confirmation is received after 3 pm or on a Saturday, Sunday, or public holiday not arrange for disconnection of that customer's supply address for 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		customer's supply address as a life support equipment address, register a person's contact details, as prescribed under subclause 82(6) in relation to the supply address and provide that information to the distributor.	<p>failure to pay a bill while the person continues to reside at that address and requires the use of life support equipment.</p> <p>Notification to Western Power was verified by the Customer Detail Notification (CDN) generated after entering customer details and registering the customer's account and contact details as a life support equipment address. When an NMI is flagged for life support, it provides a supply guarantee and also creates an alert/prompt which states 'Life Support Status Pending' in magenta (coloured font) to make it easily visible to Call Centre staff. The system rejects any attempt to create a disconnection request for non-payment and removes the customer's account from collection activities.</p> <p>Through a review of five (5) samples along with the medical certificates, we noted that life support customers have been appropriately registered.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
297C	Electricity Industry Act, section 82 Code of Conduct, clause 82(3)	A retailer must provide the information detailed under subclause 82(3) to the customer within 5 days after registering the customer's supply address as a life support equipment	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essential Leads CBU and a review of one (1) sample life support application form, we noted that the following information is included as per clause 82 (3) of the Code of Conduct:</p> <ul style="list-style-type: none"> • advice that there may be planned or unplanned interruptions to the supply of electricity to the supply address and that Western Power is required to provide a notification of a planned interruption in accordance with Code of Conduct • a recommendation that the customer prepare a plan of action in case of an unplanned interruption • an emergency telephone contact number of Western Power. 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		address.	Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
297D	Electricity Industry Act, section 82 Code of Conduct, clause 83(5)	If a customer, for a supply address registered under subclause 82(2), notifies the retailer that the person residing at the customer's supply address who requires life support equipment is changing supply address, or that the customer is changing supply address but not the person who requires life support equipment, or that there has been a change in contact details, then the retailer must, in	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essential Lead - CBU, and a review of five (5) samples, we noted that Synergy has a process in place for the update/removal of life support equipment when information is received from a customer notifying of a change of life support details i.e., change in address, change in status, move out, removal etc.</p> <p>When a life support customer contacts Synergy to advise of a change in their life support requirements, the agent initially fills in the life support form to identify the reason for the customer's call. The process sends an automated task to the Life Support Team, who review and respond as required.</p> <p>All changes are recorded in SAP CRM, which creates a CDN and is sent to Western Power overnight.</p> <p>Any change made on a customer's account that is flagged as 'Life Support' automatically creates a task item, which is assigned to the Life Support team who validates the changes.</p> <p>Through a review of five (5) samples, which related to deceased persons (no further requirement of life support), we found that the changes requested by customers or their representatives were executed successfully, a CDN was sent to Western Power, and a confirmation letter for the same was sent to the registered address on the account.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		<p>accordance with the relevant standard,</p> <p>a. register the change and</p> <p>b. provide a notification to the distributor of the change.</p>			
297H	<p>Electricity Industry Act, section 82</p> <p>Code of Conduct, clause 85(1)</p>	<p>A retailer must confirm periodically the information held in relation to the life-support equipment scheme is/has not changed in the manner prescribed under subclause 85(1).</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, system walkthroughs and a review of the Life Support Standard Operation Procedure, we noted Synergy has in-built SAP CRM system controls to automatically send declaration letters to customers for annual renewal to confirm whether life support details are correct and if life support is still required for a person residing at the customer's supply address. Each year Synergy no earlier than three (3) months before the 12-month and 24-month anniversary of the date a medical practitioner confirms a person residing at the customer's supply address requires life support, contacts the customer to ascertain whether the person continues to require life support equipment.</p> <p>If a customer has not provided medical recertification within 36 months of the anniversary of the initial medical certification being provided to Synergy, no earlier than three (3) months before the 36-month anniversary (and no later than three 3 months after the 36-month anniversary), Synergy requests the customer to provide a medical recertification.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Through a review of one (1) sample life support customer, we noted that Synergy confirms the periodic information from a customer as per subclause 85(1).</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
297I	Electricity Industry Act, section 82 Code of Conduct, clause 85(2)	A retailer must allow a customer at least 3 months to respond to the notice requesting confirmation of the information held in relation to the life-support equipment scheme and warn the customer of supply address de-registration from the life-support equipment scheme and details of resulting de-registration as prescribed under	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, a review of standard operation procedure life support and one (1) sample of follow-up notifications being sent for life support, we noted Synergy contacts the customer at least three times over a three-month period. At least one of the three contact attempts is by registered mail to the customer's supply address and also to any other address nominated by the customer.</p> <p>In the event no response to the requested information from the customer is received after all necessary steps have been taken, Synergy removes the life support flag from the customer account.</p> <p>Through a review of one (1) sample recertification and follow-up letters, we noted that the customer is allowed three months to respond and is warned for de-registration if no response is received.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		subclause 85(2).			
297J	Electricity Industry Act, section 82 Code of Conduct, clause 86(2)	If a retailer is notified that a customer's supply address no longer requires registration as a life support equipment address, the retailer must de-register the address as prescribed in subclause 86(2).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of standard operation procedure life support and one (1) sample of de-registration for life support noted that Synergy has controls to manage life support de-registration in the instances listed under clause 86 (2).</p> <p>Through a review of one (1) sample of de-registration, we noted that de-registration was adequately performed based on the customer request and communicated to the customer.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
297K	Electricity Industry Act, section 82 Code of Conduct, clause 86(3) and (4)	If a customer fails to comply with a notice from the retailer under clause 85, in relation to a life support equipment address, within the period allowed under	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the standard operation procedure for life support, we noted Synergy contacts the customer at least three times over a three-month period. At least one of the three contact attempts is by registered mail to the customer's supply address and also to any other address nominated by the customer. The final notification sent to the customer highlights that the life support flag from their account is removed 10 business days after the date of the notification communication.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		clause 85(2)(a), then the retailer must undertake action prescribed in subclauses 86(3) and 86(4).	<p>In the event no response or requested information from the customer is received after all necessary steps have been taken, Synergy removes the life support flag from the customer account.</p> <p>Through a review of one (1) sample, we confirmed all three contact attempts were made before de-registration.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
297L	Electricity Industry Act, section 82 Code of Conduct, clause 86(6)	A retailer must, when it de-registers a life support equipment address, provide the customer's distributor with a notification about the de-registration as detailed under subclause 86(6)	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and system walkthroughs, we noted the transfer of data to Western Power is done through an automatic Customer Details Notification (CDN) triggered via SAP ISU and sent to Western Power via the Energy Data Exchange (EDE) in a batch run each business day at 7 pm WST.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
297N	Electricity Industry Act, section 82 Code of	Despite subclauses 86(1) to (7), a supply address must not be de-registered if the retailer is	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the standard operation procedure for life support, we noted if there are no clear notes from a CSR around the life support equipment requirements at a move-out premises, a call review process is initiated to determines if there is a</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Conduct, clause 86(8)	aware that another person residing at the supply address still requires life support equipment.	<p>person still residing at the premises that requires life support equipment.</p> <p>If a call review is not effective or is unable to confirm if life support equipment is still being used at the premises, a follow-up letter is sent out to the occupier of the life support equipment address (i.e., supply address) addressed to the householder and life support registration is not removed until further clarification.</p> <p>From our interviews with the Essentials Lead - CBU, we were informed that there were no instances where Synergy was aware that another person residing at the supply address still required life support equipment when a life support registration was removed.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
298	Electricity Industry Act, section 82 Code of Conduct, clause 87(1)	Each retailer and distributor must develop, maintain and implement a standard complaint and dispute resolution procedure.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the complaint resolution policy, it was noted that Synergy has the following controls in place to develop, maintain and implement a standard complaint and dispute resolution procedure:</p> <ul style="list-style-type: none"> • Synergy has a detailed customer complaint policy to maintain and implement a process for complaint handling and dispute resolution. (Available on Synergy's website) • the document details the process of lodging a complaint, managing a complaint, compensation, record keeping and investigation processes. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
299	Electricity Industry Act, section 82 Code of Conduct, clause 87(2)	The complaints handling process under subclause 87(1) must comply with the requirements specified in subclauses 87(2)(a), (b) and (c) and be made available at no cost.	Priority: 4	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU, and a review of complaint resolution policy, it was noted that Synergy has the following controls in place to comply with the requirements specified in subclauses 87(2)(a), (b) and (c) and be made available at no cost:</p> <ul style="list-style-type: none"> • Synergy has a detailed complaint resolution policy to maintain and implement a process for complaint handling and dispute resolution. (Available on Synergy's website https://www.synergy.net.au/-/media/Documents/Policies/Complaint-Resolution-Policy---2017.pdf) • the complaint resolution process and policy document is prepared in line with the requirements of AS 10002:2014 • the document details the process on: <ul style="list-style-type: none"> ○ how complaints must be lodged by customers ○ method of response ○ how complaints will be managed by Synergy. <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where customers who did not consider their complaint to have been resolved in a manner acceptable to them were not advised their complaint could be escalated to a senior person within Synergy.</p> <p>The issue was resolved after being identified. The non-compliance was due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and compliance performance is being tracked to address such issues on a periodic basis. Further, all agents completed the annual Synergy 'Complaints' training module in 2022/23. We</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>have noted a compliance rate of over 99.90% out of approximately 24,000 complaints managed in 2022/23.</p> <p>Also, through a review of one (1) sample customer complaint, we noted that the customer was advised that a complaint can be escalated to a senior person within Synergy as required under the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
299A	Electricity Industry Act, section 82 Code of Conduct, clause 87(3)	The standard complaints and dispute resolution procedure must comply with AS/NZS 10002:2014.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of complaint resolution policy, it was noted that Synergy has the following controls in place to comply with AS/NZS 10002:2014 and address, at the least, the criteria specified in subclauses 12.1(2)(b)-(c). The complaints handling process must be available at no cost to customers:</p> <ul style="list-style-type: none"> • Synergy has a detailed complaint resolution policy to maintain and implement process for complaint handling and dispute resolution. (Available on Synergy's website https://www.synergy.net.au/-/media/Documents/Policies/Complaint-Resolution-Policy---2017.pdf) and various internal documents which ensure compliance with AS 10002:2014, specifically the following: <ul style="list-style-type: none"> I. DT1004650 - Complaint v Enquiry.docx II. EST Handling complaints.docx III. General and Ombudsman Complaints.docx 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			IV. KM1000113 - Complaints Landing Page.docx V. KM1021702 - Create a Complaint - Complaints Module.docx VI. KM1023901 Program Level Complaints QA manual VII. Complaints ERL1 Excel document, Org Chart VIII. Staff Training Modules. Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
300	Electricity Industry Act, section 82 Code of Conduct, clause 12.1(3)	A retailer or a distributor must advise the customer in accordance with subclause 12.1(3).	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			Through interviews with the Essentials Lead - CBU, and a review of the complaint resolution policy, it was noted that Synergy has the following controls in place to advise the customer in accordance with subclause 12.1(3): <ul style="list-style-type: none"> if a customer is not satisfied with the resolution they receive, they are referred to a senior Synergy employee and/or provided the contact details for the Electricity Ombudsman once a resolution has been reached which is satisfactory to the customer, they are informed via their preferred communication method. If the customer does not respond after three attempts, a complaints resolution letter is sent via mail or email with the resolution detailed. This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023, where customers who did not consider their complaint to have been resolved in a manner acceptable to them were not advised their complaint could be		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>escalated to a senior person within Synergy. The issue was resolved after being identified. The non-compliance was due to agent error. We have noted a compliance rate of over 99.90% out of approximately 24,000 complaints managed in 2022/23.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future and compliance performance is being tracked to address such issues on a periodic basis. Further, all agents completed the annual Synergy 'Complaints' training module in 2022/23.</p> <p>Also, through our review of one (1) sample customer complaint, we noted that the customer was advised that a complaint can be escalated to a senior person within Synergy as required under the Code of Conduct.</p> <p>Based on interviews and document examination, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
301	Electricity Industry Act, section 82 Code of Conduct, clause 88	On receipt of a written complaint by a customer, a retailer or distributor must acknowledge the complaint within 10 business days and respond to the complaint within 20	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU and a review of the document "KM1000113 - Complaints Landing Page", we noted once a customer informs Synergy of a complaint, the agent either confirms acknowledgement over the phone immediately or, if received in writing, within 10 business days.</p> <p>Complaints are recorded within the SAP CRM Complaints Module and monitored on a daily basis by the Complaints team to ensure tasks are completed within agreed timeframes.</p> <p>Once a resolution has been reached that is satisfactory to the customer, they</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		business days.	<p>are informed via their preferred communication method. If the customer does not respond after three attempts, a complaints resolution letter is sent via mail or email with the resolution detailed.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022, where a customer complaint was not acknowledged within the regulated timeframe. The non-compliance was due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and compliance performance is being tracked to address such issues on a periodic basis. Further, all agents completed the annual Synergy 'Complaints' training module in 2022/23. We have noted a compliance rate of over 99.99% out of approximately 24,000 complaints managed in 2022/23.</p> <p>Also, through our review of one (1) sample customer complaint, we noted that the complaint had been acknowledged and responded to within the required timeframes as per the Code of Conduct.</p> <p>Based on interviews and document examination, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
301A	Electricity Industry Act, section 82 Code of	A retailer or distributor must inform the customer of the outcome of a complaints	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU and a review of the document "KM1000113 - Complaints Landing Page" and "Complaint Letter Template", we noted once a customer informs Synergy of a complaint, the agent either confirms acknowledgement over the phone immediately or if		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Conduct, clause 89	process and, unless the customer has advised the retailer or distributor that the complaint has been resolved in a manner acceptable to the customer, information as detailed in 89(b)(i) to (iii).	<p>received in writing, within 10 business days.</p> <p>Complaints are recorded within the SAP CRM Complaints Module and monitored on a daily basis by the Complaints team to ensure tasks are completed within agreed timeframes.</p> <p>Once a resolution has been reached that is satisfactory to the customer, they are informed via their preferred communication method. If the customer does not respond after three attempts, a complaints resolution letter is sent via mail or email with the resolution detailed.</p> <p>Through a review of one (1) sample of one complaint received from customer, we noted acknowledgement and resolution were performed within the defined timeframe.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
302	Electricity Industry Act, section 82 Code of Conduct, clause 12.2	A retailer must comply with any guideline developed by the ERA to distinguish customer queries from complaints.	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU and a review of the documents "DT1004650- Complaints V. Inquiry" and "KM1000113 - Complaints Landing Page" and other supporting documents, we noted the document provides assistance for agents in distinguishing complaints from inquiries, a definition of a complaint and keywords to distinguish a complaint from an inquiry. Agents are also provided regular training for complaint handling and identifying.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, as instances were noted where complaints were either not recorded or raised as queries instead of</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>complaints. The non-compliance was due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and compliance performance is being tracked to address such issues on a periodic basis. Further, all agents completed the annual Synergy 'Complaints' training module in 2022/23. We have noted a compliance rate of over 99.95% out of approximately 24,000 complaints managed in 2022/23.</p> <p>Also, through our review of one (1) sample customer complaint, we noted that the customer query/ complaint had been adequately categorised as a complaint per the Code of Conduct.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
303	Electricity Industry Act, section 82 Code of Conduct, clause 12.3	On request and at no charge, a retailer, distributor and electricity marketing agent must give a customer information that will assist the customer to utilise the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy website, it was noted that the Customer Complaints Policy is available for customers to access. The complaints resolution policy outlines the process customers can take to lodge a complaint, as well as the life cycle and investigation process that is undertaken by Synergy.</p> <p>Therefore, it is assessed that Synergy has complied with the obligations during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		respective complaints handling processes.			
304	Electricity Industry Act, section 82 Code of Conduct, clause 90	If a retailer, distributor or electricity 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 appropriate to deal with the complaint (if known)	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of Synergy and Western Power's responsibility, Synergy's documentation outlining Western Power and Synergy's call responsibilities, it was noted that Synergy has the following controls in place to advise the customer of the entity that it reasonably considers to be appropriate to deal with the complaint if the complaint is not related to Synergy's functions:</p> <ul style="list-style-type: none"> • Synergy refers customers to Western Power for issues that it reasonably considers to be their responsibility such as transport and metering • the Synergy and Western Power Responsibility and Western Power Call Responsibility procedural documents provide guidance to agents on circumstances in which customers should be referred to Western Power enquiries • a list of probable complaints for which the Synergy agents refer the customer to Western Power is available in the procedure document. <p>Therefore, it is assessed that Synergy has complied with the obligations during the audit period.</p>		
305	Electricity Industry Act, section	A retailer and a distributor must prepare a report	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through the interviews with the Regulation and Compliance team and a		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	82 Code of Conduct, clause 13.1	in respect of each reporting year setting out the information specified by the ERA.	<p>review of the Regulation and Compliance Operations Guideline, it was noted Synergy has the following controls to prepare a report in respect of each reporting year, setting out the information specified by the ERA:</p> <ul style="list-style-type: none"> • Synergy uses SAP database to capture all customer and premise information and all customer interactions • all correspondence, internal/external work and service requests relating to disconnections, reconnections, reminders, payment arrangements, life support, direct debits and concessions are recorded against the customer • all SAP transactions are logged against the customer's account as an automated process • all interactions that Synergy staff have with customers are recorded in SAP as part of all standard procedures • The annual report is prepared from the information captured as per the above process. <p>On review of the past year's (2022) performance report submitted by Synergy to ERA on 22 September 2022, the report was accepted on 20 October 2022 and subsequently published on the website.</p> <p>Therefore, it is assessed that Synergy has complied with the obligations during the audit period.</p>		
306	Electricity Industry Act, section 82 Code of Conduct,	The report specified in clause 13.1 must be provided to the ERA by the date, and in the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Regulation and Compliance Team, and a review of the Regulation and Compliance Operations Guideline document, it was noted Synergy has the following controls to provide to the ERA by the date and in the manner and form specified by the ERA:		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 13.2	manner and form, specified by the ERA.	<ul style="list-style-type: none"> the Regulation and Compliance Team ensure the website is displaying the required regulatory reports as prescribed by ERA a calendar entry is created within the Empower Regulatory Calendar to track response timeframe and the response issued to the ERA in accordance with the instruction and timeframe the data to be published within the performance reports is generated via the SAP business intelligence (BI) reporting portal, which sources data from SAP CRM and aligns it with the performance reporting indicators designated by the ERA in the performance reporting handbook if an update is required, the Regulation & Compliance Team submits a ServiceNow ticket with the updated version DM ID and the date for which it comes into effect the Digital and Technology team proceeds with updating the website with the new version on the requested date provided by the Regulation and Compliance team. <p>On review of past year (2022) performance report submitted by Synergy to ERA on 22 September 2022, the report was accepted on 20 October 2022 and subsequently published on the website.</p> <p>Therefore, it is assessed that Synergy has complied with the obligations during the audit period.</p>		
307	Electricity Industry Act, section 82 Code of	The report specified in clause 13.1 must be published by the date specified by the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Regulation and Compliance team, and a review of The Regulation and Compliance Operations Guideline, it was noted Synergy has the following controls to publish any information as directed by		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Conduct, clause 13.3	<p>ERA. In accordance with clause 13.3(2), a report is published if:</p> <ul style="list-style-type: none"> copies are available to the public, without cost, in places where the retailer or distributor transacts business with the public; and a copy is posted on the retailer or distributor's website. 	<p>the ERA within the timeframes specified:</p> <ul style="list-style-type: none"> the Regulation and Compliance team ensures the website is displaying the required regulatory reports as prescribed by ERA a calendar entry is created within the Empower Regulatory Calendar to track the 4response timeframe and the response issued to the ERA in accordance with the instruction and timeframe the data to be published within the performance reports is generated via the SAP business intelligence (BI) reporting portal, which sources data from SAP CRM and aligns it with the performance reporting indicators designated by the ERA in the performance reporting handbook if an update is required, the Regulation and Compliance team submits a ServiceNow ticket with the updated version DM ID and the date for which it comes into effect the Digital and Technology team proceeded with updating the website with the new version on the requested date provided by the Regulation and Compliance team. <p>On review of the past year (2022) performance report submitted by Synergy to ERA on 22 September 2022, the report was accepted on 20 October 2022 and subsequently published on the website on 27 October 2022.</p> <p>Therefore, it is assessed that Synergy has complied with the obligations during the audit period.</p>		
307A	Electricity Industry Act, section 82	A retailer must develop, maintain and implement a	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU, and a review of the Family Violence Policy available on the Synergy website, we noted that		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code of Conduct, clause 91(1)	family violence policy to assist vulnerable customers.	<p>Synergy has developed a Family Violence Policy to assist persons who may be vulnerable and experiencing or recovering from family violence. The policy is available on the website under Family and Domestic Violence Support as a downloadable PDF.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
307B	Electricity Industry Act, section 82 Code of Conduct, clause 91(2)	The family violence policy must provide for the details as prescribed in subclauses 91(2)(a) to (j).	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through a review of the Family Violence Policy available on the Synergy website, we noted that the following items have been included in the policy in line with subclauses 91(2)(a) to (j).</p> <p>a) Training to staff</p> <p>b) (i) privacy of customer information</p> <p>(ii) require Synergy to advise a vulnerable customer about the consequences of being named on the account of a residential customer who is not a vulnerable customer</p> <p>c) (i) safe communication with the customer</p> <p>(ii) record of communication</p> <p>(iii) agreed method of communication with the customer</p> <p>(d) process where the customer does not have to repeatedly provide information</p> <p>(e) support when a customer is having a prepayment meter</p> <p>(i) the different types of meters available to the customer</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>(ii) the advantages and disadvantages that may be associated with each type of meter to a customer in their situation</p> <p>(iii) the process for requesting a different meter</p> <p>(iv) the fact that there would not be a charge to replace the PPM with a standard meter if the customer were to choose that option</p> <p>(f) reducing and waiving of fees</p> <p>(g) Debt collection</p> <p>(i) the potential impact of debt collection on a vulnerable customer</p> <p>(ii) the extent to which another person may have contributed to an amount owing for electricity supplied to a vulnerable customer's supply address</p> <p>(iii) in the case of a vulnerable customer who is a PPM customer – the provision of financial assistance</p> <p>(h) process to assist a vulnerable customer who is a PPM customer to avoid disconnection</p> <p>(i) the circumstances of a vulnerable customer before disconnecting the vulnerable customer's supply address for failure to pay a bill</p> <p>(g) protection and operation of disconnection as per clause 92.</p> <p>Therefore, it is assessed that Synergy has complied with the obligations during the audit period.</p>		
307C	Electricity Industry Act, section	The training required under subclause 91(2)(a) must	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU, we were informed that training material for the Family Violence Policy has been prepared in		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	82 Code of Conduct, clause 91(3)	satisfy at least one of the requirements detailed in subclause 91(3).	<p>consultation with WACOSS and FCAWA (consumer representatives). The training material is created in the form of "Synergy's Family Violence Practice (Fresh Start Process) for Customer Support/Case Management - KM1029601" and "Synergy Family Violence Practice (Synergy Fresh Start Process) FAQs".</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
307D	Electricity Industry Act, section 82 Code of Conduct, clause 91(5)	If directed by the ERA, a retailer must review its family violence policy or related procedures and submit the results of the review to the ERA within a period specified by the ERA.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that no directives from the ERA were received for review of the Family Violence Policy.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
307E	Electricity Industry Act, section 82 Code of Conduct, clause	A retailer must consult with persons or bodies that may reasonably be expected to represent the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, we were informed that the Family Violence Policy had been prepared in consultation with WACOSS, Financial Counselling Network and FCAWA (consumer representative), complying with the requirement of 91(6) of the Code of Conduct.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	91(6)	interests of persons who may be experiencing family violence whenever the retailer is developing its family violence policy or reviewing its family violence policy because of a direction of the ERA under subclause 91(5).	during the audit period.		
307F	Electricity Industry Act, section 82 Code of Conduct, clause 92	Unless the circumstances under subclause 92(1)(a) to (e) apply, a retailer must ensure that the residential supply address of a vulnerable customer is not disconnected for a period of 9 months form the	Priority: 2	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Synergy family violence practices (Synergy Fresh Start Process) FAQs, for customer support case management documents, it was noted that Synergy has the following controls in place to ensure that the residential supply address of a vulnerable customer is not disconnected for a period of nine (9) months from the date on which Synergy becomes aware that the customer is a vulnerable customer:</p> <ul style="list-style-type: none"> a customer account flagged as vulnerable or pending vulnerable is not added to the disconnections list Customers experiencing family/domestic violence (FDV) with a balance 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		date on which the retailer becomes aware that the customer is a vulnerable customer.	<p>owing receive all required reminder notices but without any reference to disconnection</p> <ul style="list-style-type: none"> FDV customers do not receive any disconnection warning letters during the moratorium a collections agent conducts a review of the account, confirming it does not belong to a vulnerable customer, prior to submitting the disconnection service notification additionally, the system prevents users from raising a manual disconnection in SAP. It triggers an error message to advise the agent the service notification cannot be created when a user clicks save in the SN creation process, which aligns with the non-payment disconnection system functionality. It mitigates the risk of a breach if users accidentally raise incorrect SN in SAP CRM. <p>On reviewing five (5) samples of FDV locks, customers are not disconnected for a nine (9) month period during the FDV locks from the date on which Synergy becomes aware of it. Also, on checking the list of disconnections and Family violence customers, it was noted that FDV customers were not referred for disconnection during the audit period.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
307G	Electricity Industry Act, section 82 Code of Conduct,	A retailer must not require written evidence of family violence from a customer unless the evidence is	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			Through a review of the family violence practices for customer support and case management - KM1029601 and Synergy family violence practices FAQs - KM1029651, we noted that Synergy does not require evidence of FDV for a customer to be eligible for the Fresh Start process or to have the Vulnerable Customer flag added to an account unless the evidence is reasonably		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 93	reasonably necessary to enable the retailer to determine action prescribed under subclause 93(1)(a) and (b).	<p>necessary to comply with clause 93 of the Code of Conduct.</p> <p>Further, through interviews with the Essentials Lead - CBU, we were informed that there have been no such instances during the review period where written evidence was required and obtained for customers suffering from family violence.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
308	Electricity Industry Act, section 82 Code of Conduct, clause 14.1(1)	Subject to clause 14.6, a retailer must pay the stated compensation to a customer if the customer is not reconnected in accordance with the timeframes specified in Part 8.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the Miscellaneous Credit Guideline and how to apply a miscellaneous credit, service standard payment documents, it was noted that Synergy has the following controls to pay the stated compensation to a customer if the customer is not reconnected in accordance with the timeframes specified in Part 8:</p> <ul style="list-style-type: none"> • Synergy makes a \$60 service standard payment and a maximum of \$300 under clause 14.1(1) if <ul style="list-style-type: none"> ○ the reconnection service order has not been sent within the regulated timeframes or ○ Synergy has not had an urgent reconnection that reconnects them within the SLA timeframes. <p>On a review of one (1) sample screenshot, it was noted that Synergy had made the service standard payment of \$60 per day and a total of \$180 for a 3-day delay reconnecting the customer.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			during the audit period.		
308A	Electricity Industry Act, section 82 Code of Conduct, clause 94(1)	Unless clause 99 applies, a retailer must make the payment specified under subclause 94(2), if the retailer is required to arrange a reconnection of a customer's supply address under part 8, and either the retailer has not complied with clause 53(3) or (4) or the retailer has complied with clause 53(3), but a distributor has not complied with the timeframes set out in clause	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU and a review of the Miscellaneous Credit Guideline and How to Apply a Miscellaneous Credit, service standard payment documents, it was noted that Synergy makes the payment specified under subclause 94(2) if Synergy is required to arrange a reconnection of a customer's supply address under part 8, and either Synergy has not complied with clause 53(3) or (4) or has complied with clause 53(3), but Western Power has not complied with the timeframes set out in clause 54(4):</p> <ul style="list-style-type: none"> • Synergy makes a \$60 service standard payment and a maximum of \$300 under clause 94(2) if: <ul style="list-style-type: none"> ○ the reconnection service order has not been sent within the regulated timeframes or ○ Synergy has not had an urgent reconnection that reconnects them within the SLA timeframes. <p>On a review of one (1) sample screenshot, it was noted that Synergy had made the service standard payment of \$60 per day and a total of \$180 for a 3-day delay reconnecting the customer.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		54(4).			
308B	Electricity Industry Act, section 82 Code of Conduct, clause 94(2)	A retailer must pay the customer \$60 for each day that the retailer or the distributor (as the case may be) is late, up to a maximum of \$300.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Miscellaneous Credit Guideline and How to Apply a Miscellaneous Credit, service standard payment documents, it was noted that Synergy has the following controls to pay the customer \$60 for each day, up to a maximum of \$300:</p> <ul style="list-style-type: none"> • Synergy makes a \$60 service standard payment and a maximum of \$300 under clause 94(2), if <ul style="list-style-type: none"> ○ the reconnection service order has not been sent within the regulated timeframes or ○ Synergy has not had an urgent reconnection that reconnects them within the SLA timeframes. <p>On a review of one (1) sample screenshot, it was noted that Synergy had made the service standard payment of \$60 per day and a total of \$180 for a 3-day delay reconnecting the customer.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
310	Electricity Industry Act, section 82 Code of Conduct,	Unless clause 99 applies, a retailer must make the payment specified under subclause 95(2)	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Miscellaneous Credit Guideline and How to Apply a Miscellaneous Credit, service standard payment documents, it was noted that Synergy has the following controls to pay the customer if Synergy fails to comply with any of the procedures set out under Part 6 (if applicable and other than clauses</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings
	clause 95(1)	<p>if the retailer:</p> <ul style="list-style-type: none"> fails to comply with any of the procedures set out under Part 6 (if applicable and other than clauses 45(3) and 46), or clause 48 or 82(1), before arranging for disconnection of, or disconnecting the customer for failure to pay a bill; or arranges for disconnection of or disconnects the customer for failure to pay a bill in contravention 	<p>45(3) and 46), or clause 48 or 82(1), before arranging for disconnection of, or disconnecting the customer for failure to pay a bill or arranges for disconnection of, or disconnects the customer for failure to pay a bill in contravention of clause 49, 50 or 52 for failure to pay a bill:</p> <ul style="list-style-type: none"> Synergy makes a \$100 service standard payment under clause 95(1), if <ul style="list-style-type: none"> the reconnection service order had not been sent within the regulated timeframes or Synergy has not had an urgent reconnection that reconnects them within the SLA timeframes. <p>On a review of one (1) sample screenshot, it was noted that Synergy has made the service standard payment of \$100 because of wrongful disconnection as per clause 95(1).</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		of clause 49, 50 or 52 for failure to pay a bill.			
312	Electricity Industry Act, section 82 Code of Conduct, clause 96	Unless clause 99 applies, if a retailer fails to acknowledge or respond to a complaint within the timeframes set out in clause 88, the retailer must pay the customer \$20.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Miscellaneous Credit Guideline and how to apply a miscellaneous credit, service standard payment documents, it was noted that Synergy has the following controls to pay the customer \$20 failing to acknowledge or respond to a complaint within the timeframes set out in clause 88:</p> <ul style="list-style-type: none"> • SAP CRM Complaints Module is used to record complaints, trigger an alert on the customer's account indicating the status of the complaint • agents are trained to acknowledge the complaints and monitor the request status in CRM • customers are entitled to a single \$20 if Synergy fails to acknowledge a complaint within 10 business days or respond to a complaint within 20 business days and, therefore, comply with the requirement as stipulated in clause 96 of the Code of Conduct. <p>On a review of one (1) sample screenshot where Synergy has failed to acknowledge the customer or respond to the request within the timeframes, Synergy has credited the account with \$20.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
315	Electricity	A retailer that is	Priority: 4	Control Adequacy: A	Compliance Rating: 1

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Industry Act, section 82 Code of Conduct, clause 100(1)	required to make a payment under clause 94, 95 or 96 must do so in the manner specified in subclause 100(1).	<p>Through interviews with the Essentials Lead - CBU, and a review of the Miscellaneous Credit Guideline and How to Apply a Miscellaneous Credit, service standard payment documents, it was noted that Synergy has the following controls to make payment under clauses 94, 95 or 96 must do so in the manner specified in subclause 100(1):</p> <ul style="list-style-type: none"> • Synergy makes service standard payments under clauses 94, 95, and 96 if: <ul style="list-style-type: none"> ○ Synergy fails to advise Western Power to re-energise a customer ○ wrongfully de-energising a customer due to non-payment ○ wrongfully requesting Western Power to de-energise a customer ○ failure to acknowledge and/or respond to a customer complaint. <p>On a review of one (1) sample screenshot where Synergy has failed to acknowledge the customer or respond to the customer's request within the timeframes, Synergy has credited the account with \$20.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
324	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 3.3B	If a user is aware of bi-directional electricity flows at a metering point that was not previously subject to a bi-directional flows or any changes in a customer's or	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with Essential Lead - Customer Business Unit (CBU), it was noted that Synergy has the following controls in place to notify Western Power of bidirectional flows or any changes in the customer's metering point that results in bi-directional flow:</p> <ul style="list-style-type: none"> • Synergy becomes aware via "estimated reading for reversed energy reads" from Western Power, and highly unlikely that Synergy would become aware of bidirectional flows prior to Western Power • in case Synergy becomes aware of the bidirectional flow at a metering 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		user's circumstances in a metering point that will result in bi- directional flows, the user must notify the network operator within 2 business days.	<p>point, a service notification is triggered via SAP CRM and sent automatically to Western Power via the Energy Data Exchange (EDE) within prescribed timeframes.</p> <p>We were further informed that there has not been any instance during the audit period where Synergy was not previously aware but became aware of bi-directional electricity flows at a metering point.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
339	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 3.11(3)	A Code participant who becomes aware of an outage or malfunction of a metering installation must advise the network operator as soon as practicable.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, a review of damaged or faulty meters, and "Create a service notification" document, it was noted that Synergy has the following controls to advise Western Power when Synergy becomes aware of an outage or malfunction of a metering installation:</p> <ul style="list-style-type: none"> the customer care team is well-informed about the process to follow when receiving a call from a customer reporting a damaged meter or requesting a replacement, including the following: <ul style="list-style-type: none"> meter has stopped running meter is physically damaged broken dial glass correction of time clocks override switch meter display is blank the agents submit a service notification via SAP CRM and send it 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>automatically to Western Power via the Energy Data Exchange (EDE) within prescribed timeframes</p> <ul style="list-style-type: none"> on receipt of information from Western Power, customers are notified by letter advising the results of the meter investigation. <p>Further, we were informed that Synergy was not notified of an outage or malfunction of metering installation, as per the Metering Code requirements during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
354	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 3.18(1)	The metering installation for the connection point must comply with the prescribed wholesale market metering installation requirements if the Electricity Generation and Retail Corporation supplies electricity to a contestable customer at a	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with Essential Lead - CBU, we were informed that Synergy has the following controls in place to comply with the prescribed wholesale market metering installation requirements if Synergy supplies electricity to a contestable customer at a connection point under a non-regulated contract and in circumstances when, immediately before entering into the contract, Synergy supplied electricity to the contestable customer under a regulated contract:</p> <ul style="list-style-type: none"> Synergy ensures that all new contestable customers have interval meters installed when a contestable customer enters into a non-standard contract, a meter check is conducted for the type of meter required by the contract if the meter does not comply with the requirements, it is upgraded via a request to Western Power. <p>Further, we were informed metering installations for connection points complied with the prescribed wholesale market metering installation</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		connection point under a non-regulated contract and in circumstances when, immediately before entering into the contract, the Electricity Generation and Retail Corporation supplied electricity to the contestable customer under a regulated contract.	<p>requirements.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
354A	Retail Licence, condition 4.1.1 Electricity Industry Metering Code,	Subject to clause 3.14, the network operator must ensure that each 5MS meter complies with clause 3.16 by five- minute settlement	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>The Five-minute settlement has not commenced in the SWIS. Through interviews with Essentials Lead - CBU, we were informed that Synergy does not have any customers on a 5MS (Five-minute settlement) meter.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 3.18(A)	commencement.			
371	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 4.4(1)	If there is a discrepancy between energy data held in a metering installation and in the metering database, the affected Code participants and the network operator must liaise to determine the most appropriate way to resolve the discrepancy.	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, a review of the Billing Services Business Rules, it is noted that Synergy has the following controls to resolve the discrepancy when the energy data held in the database and metering installation is different for the metering point:</p> <ul style="list-style-type: none"> Western Power supplies a reading when a meter is changed, reconfigured, removed and or installed if any meter readings are missing, an MDV Request must be issued to request the readings Synergy processes a market transaction and submits a service order to request Western Power for verification of the meter reading different requests are raised depending on if an MDV is deemed high, low, or there was a missing reading if applicable, Western Power will replace the energy data in accordance with the Metering Code with better quality energy data. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
372	Retail Licence, condition 4.1.1 Electricity Industry	A Code participant must not knowingly permit the registry to be materially	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, and a review of the BEPM overview document, it was noted that Synergy has implemented the following controls:</p> <ul style="list-style-type: none"> an ID BEPM is generated when there is a discrepancy in data received 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Metering Code, clause 4.5(1)	inaccurate.	<p>from Western Power and Synergy and the revised data fails to update automatically</p> <ul style="list-style-type: none"> an MR BPEM is generated when revised data is received from Western Power and fails to update as data does not match or is for a period that is already billed each of these is reviewed and actioned by the Retail Operations team on a daily basis Synergy can also request Western Power to correct the registry in accordance with the relevant Electricity Transfer Access Contract. <p>On a review of one (1) sample screenshot of the BEPM error generated, as the distance from substation data was not matching, it was noted that the Synergy team takes necessary action to resolve the mismatch and the effective date is monitored for audit purposes.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
373	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 4.5(2)	Subject to subclause 5.19(6), if a Code participant, other than a network operator, becomes aware of a change to, or inaccuracy in, an item of standing data in	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy has implemented the following controls:</p> <ul style="list-style-type: none"> a Site Access Notification (SAN) and Site Address Notifications are triggered via SAP ISU and sent automatically to Western Power through Energy Data Exchange (EDE) within prescribed timeframes upon becoming aware that the data Synergy provided is incorrect, Synergy makes the required correction and issues the relevant notification to Western Power, in accordance with the Communications Rules, with the correct information overnight. 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		the registry, then it must notify the network operator and provide details of the change or inaccuracy within the timeframes prescribed.	<p>Further, we were informed that there had not been any instances where Synergy was aware of an inaccuracy in the standing data registry before Western Power during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
388	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 5.4(2)	A user must, when reasonably requested by a network operator, assist the network operator to comply with the network operator's obligation under subclause 5.4(1).	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with Essentials Lead - CBU, we noted that Synergy proactively assists Western Power in organising meter readings as required under subclause 5.4(1) by inserting a bill message to customers when they are being billed for consecutive estimate meter readings (third, fourth and fifth estimated reads within a 12-month period) to prompt the customer to contact Western Power to make arrangements for meter access so an actual reading can be obtained.</p> <p>Through interviews, we were informed that Synergy had not received a request to assist Western Power in complying with Western Power's obligations under subclause 5.4(1) during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
401	Retail	If a user collects	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Licence, condition 4.1.1 Electricity Industry Metering Code, clause 5.16	or receives energy data from a metering installation, then the user must provide the network operator with the energy data (in accordance with the communication rules) within the timeframes prescribed.	<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not received any third-party energy data from metering installation during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
402	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 5.17(1)	A user must provide standing data and validated, and where necessary substituted or estimated, energy data to the user's customer to which that information relates where the	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy has implemented the following controls to provide standing data:</p> <ul style="list-style-type: none"> • billing process is automated through SAP ISU, bills customers on estimated or actual meter readings provided by Western Power • Customers can access their data via My Account or Contact centre to request this information <p>On testing one (1) sample of rebill, it was observed that Synergy had billed a customer on the wrong energy data and revised the bill at a later date. This has led to non-compliance during the audit period.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		user is required by an enactment or an agreement to do so for billing purposes or for the purpose of providing metering services to the customer.	<p>the Annual Compliance Report of 2021-2022 and 2022-2023, as instances were noted where customers did not have correct meter readings or meter type displayed on their bill and were provided incorrect energy data for billing purposes. This was attributed to an agent error. We further noted that bills were corrected as soon as the discrepancies were identified.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately 6.5 million bills issued every year.</p> <p>Through a review of one (1) sample customer bill, we noted that the meter reading and meter type were correctly displayed.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls, and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
405	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 5.18	If a user collects or receives information regarding a change in the energisation status of a metering point then the user must provide the	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Western Power call responsibility document, it was noted that Synergy has implemented the following controls:</p> <ul style="list-style-type: none"> on a customer call, if Synergy becomes aware of the energisation status and records indicate otherwise (disconnected), or vice versa, then Synergy notifies Western Power where necessary through EDE an automatic SN is triggered via SAP CRM about the reconnection/disconnection status sent automatically to Western Power through 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		network operator with the prescribed information, including the stated attributes, within the timeframes prescribed.	<p>Energy Data Exchange (EDE) within prescribed timeframes.</p> <p>However, no instances of change in energisation status were noted during the review period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
406	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 5.19(1)	A user must, when requested by the network operator acting in accordance with good electricity industry practice, use reasonable endeavours to collect information from customers, if any, that assists the network operator in meeting its obligations described in the	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with Essentials Lead - CBU, and a review of Data Cleansing document, it was noted that Synergy has ongoing controls in place to assist Western Power in meeting its obligations in relation to information provision; however there have been no requests from Western Power of the nature contemplated in this obligation during the audit period. Synergy has ongoing processes to provide information to Western Power, as detailed below:</p> <ul style="list-style-type: none"> at the start of any interaction with the customer, Synergy checks for changes in contact details confirms all the contact information is up to date and relevant during the SAP CRM walkthrough, it was noticed that for a new connection to be established, it is necessary to complete all the mandatory details required for Synergy and Western Power to be compliant with the Code of Conduct any updates made to a customer's attributes (name, contact details, street, or postal address) are sent as a Customer Details Notification 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		Code and elsewhere, and provide that information to the network operator	<p>(CDN) via the Energy Data Exchange (EDE) process to Western Power</p> <ul style="list-style-type: none"> • additionally, a resource from the Application Support Team monitors the daily batch process to ensure jobs are completed within agreed business thresholds. <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
407	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 5.19(2)	<p>A user must, to the extent that it is able, collect and maintain a record of the prescribed information in relation to the site of each connection point with which the user is associated.</p> <p>Note: The prescribed information listed in clause 5.19(2) was changed by the Electricity Industry</p>	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through the interviews with the Essentials Lead - CBU and a review of updating the mailing address, updating, or deleting contact details documents, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> • all the mandatory information is collected by agents on the call which includes data cleanse process where the agent confirms with the customer if any of their information has been amended • all the above-obtained information is stored in SAP CRM • SAP CRM/MyAccount contain mandatory fields that require input prior to any customer account being created • a data/field validation is provided in EDE to obtain the information specific to the B2B build pack requirements, and it does not allow to send requests until all the mandatory fields are complete • when there is an update to a customer's attributes (Name, contact details, street, or postal address), they are sent as a Customer Details Notification (CDN) via the Energy Data Exchange (EDE) process to Western Power. <p>Through a review of one (1) sample, we noted information against each connection point is maintained in line with obligation requirements.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		(Metering) Amendment Code 2018.	Therefore, it is assessed that Synergy has complied with the obligation during the audit period.		
408	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 5.19(3)	Subject to subclauses 5.19(3A) and 5.19(6), the user must, within 1 business day after becoming aware of any change in an attribute described in subclause 5.19(2), notify the network operator of the change.	Priority: 1	Control Adequacy: B	Compliance Rating: 3
			<p>Through interviews with the Digital and Technology team, and a review of updating or deleting contact details and data cleansing documents, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> when an update is made to a customer attribute within the SAP CRM system, the system automatically triggers the information to be sent as a Customer Details Notification (CDN) through the EDE to Western Power CDN transactions are processed daily as part of the daily batch process. Additionally, the Application Support team monitors the daily batch process to ensure the successful completion of batch jobs within agreed business thresholds a 'Standard' column exists in the Contacts screen in CRM, a standard feature for all SAP users. The selected Western Power contact is marked with a 'tick'. If a user changes the Western Power main contact person, the tick/flag is visible on the newly selected Western Power main contact person to provide agents with greater visibility around the Western Power main contacts and ensure accurate information is being provided to Western Power. <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2021-2022 and 2022-2023 as Customer Detail Notifications (CDN) were not sent to Western Power within one (1) business day of Synergy becoming aware of a change in the customer's</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>details. The non-compliance was due to a combination of agent errors and system issues.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and compliance performance is being tracked to address such issues on a periodic basis. Also, Synergy has developed a system enhancement, a CDN monitoring report, that provides greater oversight and monitoring of all CDN issues. The report is generated and monitored daily to identify where remedial action is required and to ensure all CDNs have been created and sent to Western Power within prescribed timeframes. We have noted a compliance rate of over 98% out of approximately 600,000 CDNs transmitted to Western Power by Synergy every year.</p> <p>Also, through our review of 10 sample CDNs, we noted that CDNs have been forwarded to Western Power within the prescribed timeframes.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a moderate impact on customers or third parties.</p>		
410	Retail Licence, condition 4.1.1 Electricity Industry Metering Code,	The user must use reasonable endeavours to ensure that it does not notify the network operator of a change in an	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			<p>Through the interviews with Essential Lead - Customer Business Unit (CBU), it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> there are two possible scenarios when Western Power sends service notification via market transactions <ul style="list-style-type: none"> SDN passes validations in SAP ISU and is updated with the specific attributes in ISU 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 5.19(6)	attribute described in subclause 5.19(2) that results from the provision of standing data by the network operator to the user.	<ul style="list-style-type: none"> ○ if the SDN validations fail in SAP ISU, it creates a billing exception actioned by retail operations. • in both these scenarios, Synergy does not trigger any notification to Western Power. <p>Further, we were informed through the interviews that there were no instances where Synergy has triggered any notification to Western Power of a change in an attribute described in subclause 5.19(2).</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
416	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 5.21(5)	A Code participant must not request a test or audit under subclause 5.21(1) unless the Code participant is a user and the test or audit relates to a time or times at which the user was the current user or the Code participant is the IMO.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Digital and Technology team, we were informed that Synergy has the following controls in place:</p> <ul style="list-style-type: none"> • automatic system configuration in CRM: The SAP CRM system does not allow any meter verification process to be created when Synergy is not the Financially Responsible Market Participant (FRMP) or the current user • if Synergy is able to request Western Power for a meter test only through the existing Communication Rules and Model Service Level Agreement (as requested by the customer). <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
417	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 5.21(6)	A Code participant must not make a request under subclause 5.21(1) that is inconsistent with any access arrangement or agreement.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Digital and Technology team, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> • Synergy has automatic system configurations in place to ensure that Synergy does not request a test or audit under subclause 5.21(1) unless they are the current user of the network and the connection points are on Synergy's ETAC • the SAP CRM system does not allow any meter verification process to be created when Synergy is not the FRMP, meaning an access arrangement must be in place with Western Power • meter investigations are submitted only via SAP CRM and sent automatically to Western Power through Energy Data Exchange (EDE) within prescribed timeframes on customer request only. <p>Through interviews, we were informed that Synergy did not request a test or audit under subclause 5.21(1), which was inconsistent with any access arrangement or agreement.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
435	Retail Licence, condition 4.1.1 Electricity Industry Metering	Upon request from a network operator, the current user for a connection point must provide the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> • Western Power requests the customer attributes through the EDE as per the Communication Rules using a Customer Details Request (CDR) • on receipt of a CDR, Synergy responds with either a positive or negative 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Code, clause 5.27	network operator with customer attribute information that it reasonably believes are missing or incorrect within the timeframes prescribed.	<p>acknowledgement</p> <ul style="list-style-type: none"> in case of a positive response, a CDN DATEX task is created. Any subsequent CDRs received result in a negative acknowledgement Synergy extracts the transaction data for the entered range of NMI's (external PoD numbers) or all installations marked with the life support flag 'LS' and performs reconciliation of customer data with the Western Power. <p>On a review of one (1) sample data, upon request from Western Power for customer attributes through CDR, Synergy responded to Western Power in CDN on the same date of the request.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
448	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 6.1(2)	A user must, in relation to a network on which it has an access contract, comply with the rules, procedures, agreements and criteria prescribed.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Digital and Technology team, it was noted that Synergy's process and procedures are designed to be in consistent with Western Power's Communication Rules and comply with the rules, procedures, agreements, and criteria prescribed under subclause 6.1(2).</p> <p>Additionally, Synergy ensures that its procedures comply with the rules, procedures, agreements, and criteria prescribed in the ETAC.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
451	Retail Licence, condition	Code participants must use reasonable	Priority: 5	Control Adequacy: A	Compliance Rating: 1
			Through interviews with the Essentials Lead - CBU, and a review of Synergy's		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	4.1.1 Electricity Industry Metering Code, clause 7.2(1)	endeavours to ensure that they can send and receive a notice by post, facsimile and electronic communication and must notify the network operator of a telephone number for voice communication in connection with the Code.	<p>authorised officer listing documents, ETAC documents, it was noted that Synergy is able to receive a notice by post, facsimile and electronic communication and must notify Western Power of a telephone number for voice communication in connection with the Code of Conduct:</p> <ul style="list-style-type: none"> Synergy's ETAC agreement contains a listing of authorised officers who advise Western Power of any changes. Additionally, Western Power's contact details, including telephone number, are made available on its website Synergy used reasonable endeavours to receive a notice by post, facsimile, and electronic communication, and it has a well-defined business-as-usual process for escalating any outstanding issues and requests. <p>From one (1) sample mail communication between Synergy and Western Power, it was noted that Synergy use reasonable endeavours to ensure that they can send and receive a notice by post, facsimile, and electronic communication.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
453	Retail Licence, condition 4.1.1 Electricity Industry Metering Code,	If requested by a network operator with whom it has entered into an access contract, the Code participant must notify its contact	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy has the following controls:</p> <ul style="list-style-type: none"> Synergy's generic liaison mail ID for Western Power is westernpower.liaison@synergy.net.au on request from Western Power for contact details, Synergy immediately acknowledges the mail from Western Power, flags the 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	clause 7.2(4)	details to a network operator within 3 business days after the request.	<p>request and provides the contact details within three (3) business days. Additionally, the contact details of Synergy are available on the Synergy website.</p> <p>Further, we were informed that there have not been any instances where Western Power requested contact details from Synergy during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
454	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 7.2(5)	A Code participant must notify any affected network operator of any change to the contact details it notified to the network operator under subclause 7.2(4) at least 3 business days before the change takes effect.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy has the following controls:</p> <ul style="list-style-type: none"> Synergy's generic liaison mail ID for Western Power is westernpower.liaison@synergy.net.au in case of any changes in contact details, Synergy notifies the change in contact details to Western Power in three (3) business days from the date of effective change. Additionally, the contact details of Synergy are available on the Synergy website. <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
455	Retail Licence, condition	A Code participant must subject to	Priority: 4	Control Adequacy: B	Compliance Rating: 2
			Through interviews with the Essentials Lead - CBU, and a review of the		

Obligation no.	Obligation reference	Obligation description	Observation and findings
	4.1.1 Electricity Industry Metering Code, clause 7.5	subclauses 5.17A and 7.6 not disclose, or permit the disclosure of, confidential information provided to it under or in connection with the Code and may only use or reproduce confidential information for the purpose for which it was disclosed or another purpose contemplated by the Code.	<p>contact person (authorised person) authorised representative declaration document, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> customer information is only shared with an authorised contact person of the account and relevant employees of Synergy as a part of the organisation's requirements, all employees are required to complete privacy training that is specific to the business unit, reinforcing the requirement to comply with Synergy's Code of Conduct, which requires that Synergy employees may only use information they have access to for their purposes of undertaking their Synergy prescribed duties. Synergy can disclose confidential information to the following personnel as described in the Code of Conduct other than the authorised personnel nominated by the client; <ul style="list-style-type: none"> its officers or its employees or a related body corporate and its officers or employees or both or its legal advisers or its auditors or a consultant engaged by the Code participant or any other relevant arrangements as mentioned in subclause 7.6(2). <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where an NMI of other customer was disclosed without verifiable consent. The non-compliance was due to an agent error.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and compliance performance is being tracked to address such issues on a periodic basis.</p>

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			<p>Also, through our review of one (1) sample case of customer data sharing, we noted that customer details were shared after obtaining verifiable consent as required under the Metering Code.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls, and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>		
456	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 7.6(1)	A Code participant must disclose or permit the disclosure of confidential information that is required to be disclosed by the Code.	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Essentials Lead - CBU, it was noted that Synergy has the following controls in place to disclose or permit the disclosure of confidential information that is required to be disclosed by the Metering Code:</p> <ul style="list-style-type: none"> • Synergy shares the customer information only with the authorised contact person of the account and relevant employees of Synergy • Synergy only discloses confidential information to those who require it for the purposes of their roles • Synergy limits the accessibility to certain systems based upon the user's current role through three (3) point ID checkpoint, retrieving evidence of three (3) point ID check procedure, instructing Synergy agents to perform and review a three (3) point ID check before disclosing confidential information to customers. <p>Through a review of one (1) sample, we noted that Synergy only provided information after confirming the identity details as required under the Metering Code.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
			during the audit period.		
457	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 8.1(1)	If any dispute arises between any Code participants, then (subject to subclause 8.2(3)) representatives of disputing parties must meet within 5 business days after a notice given by a disputing party to the other disputing parties and attempt to resolve the dispute by negotiations in good faith.	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Western Power Relationship Governance Model, we noted that Synergy has a framework that defines the escalation path of disputes, including the frequency of meetings, purpose of meetings, and attendees at each level of escalation.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not been involved in any Metering Code disputes during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
458	Retail Licence, condition 4.1.1	If a dispute is not resolved within 10 business days after the dispute is referred to	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			Through interviews with the Essentials Lead - CBU and a review of the Western Power Relationship Governance Model, we noted that Synergy has a framework that defines the escalation path of disputes, including the		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Electricity Industry Metering Code, clause 8.1(2)	representative negotiations, the disputing parties must refer the dispute to a senior management officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.	<p>frequency of meetings, purpose of meetings, and attendees at each level of escalation.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not been involved in any Metering Code disputes during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
459	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 8.1(3)	If the dispute is not resolved within 10 business days after the dispute is referred to senior management negotiations, the disputing parties must refer the dispute to the senior executive	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, team and a review of the Western Power Relationship Governance Model, we noted that Synergy has a framework that defines the escalation path of disputes, including the frequency of meetings, purpose of meetings, and attendees at each level of escalation.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not been involved in any Metering Code disputes during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
		officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.	cannot be rated for compliance.		
460	Retail Licence, condition 4.1.1 Electricity Industry Metering Code, clause 8.1(4)	If the dispute is resolved by representative negotiations, senior management negotiations or CEO negotiations, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Essentials Lead - CBU, and a review of the Western Power Relationship Governance Model, we noted that Synergy has a framework that defines the escalation path of disputes, including the frequency of meetings, purpose of meetings, and attendees at each level of escalation.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not been involved in any Metering Code disputes during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
461	Retail	The disputing	Priority: 5	Control Adequacy: N/P	Compliance Rating: N/R

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Licence, condition 4.1.1 Electricity Industry Metering Code, clause 8.3(2)	parties must at all times conduct themselves in a manner which is directed towards achieving the objective in subclause 8.3(1).	<p>Through interviews with the Essentials Lead - CBU, and a review of the Western Power Relationship Governance Model, we noted that Synergy has a framework that defines the escalation path of disputes, including the frequency of meetings, purpose of meetings, and attendees at each level of escalation.</p> <p>Through interviews with the Essentials Lead - CBU, we were informed that Synergy had not been involved in any Metering Code disputes during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
486	Retail Licence, Schedule 1, condition 2.1 Electricity Industry (Licence Conditions) Regulations, regulation 8	The licensee must submit to the coordinator a draft renewable source electricity contract by the time specified in the Act or by the Coordinator.	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R
			<p>Through interviews with the Regulation and Compliance team, we were informed that there was no request by the Coordinator of Energy requiring amendments to the relevant renewable source electricity contracts during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
487	Retail	The licensee	Priority: 4	Control Adequacy: N/P	Compliance Rating: N/R

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Licence, Schedule 1, condition 2.6 Electricity Industry (Licence Conditions) Regulations, regulation 8	must comply with a direction by the Coordinator to submit an amendment to the renewable source electricity contract by the time specified.	<p>Through interviews with the Regulation and Compliance team, and a review of the Regulation and Compliance Operations Guideline, it was noted that Synergy has the following process to comply with a direction by the Coordinator of Energy to submit an amendment to the renewable source electricity contract:</p> <ul style="list-style-type: none"> • The Regulation and Compliance team is responsible for the following: <ul style="list-style-type: none"> ○ providing regulatory advice on the operation of both schemes, including customer eligibility, system eligibility, customer and Synergy rights and obligations ○ coordinating internally changes to the Renewable Energy Buyback Scheme (REBS) and Distributed Energy Buy Back Scheme (DEBS) contracts and application (new application/change of system) ○ obtaining State Government approval of changes to the REBS and DEBS contract and application form ○ reporting annually to the Coordinator of Energy the value of energy purchased through REBS and DEBS. <p>Further, we were informed that there was not any direction from the Coordinator of Energy to amend the DEBS contract during the audit period.</p> <p>Therefore, a control assessment for this obligation was not performed and cannot be rated for compliance.</p>		
488	Retail Licence, Schedule 1, conditions 3.1 and 3.2 Electricity	The licensee must offer to purchase renewable source electricity from a renewable	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the Regulation and Compliance Operations Guideline and DEBS Terms and Conditions, move in with REBS, it was noted that Synergy has the following controls:</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	Industry (Licence Conditions) Regulations, regulation 6	source electricity customer under an approved renewable source electricity contract.	<ul style="list-style-type: none"> Synergy has an obligation to offer to purchase distributed energy for eligible customers on terms and conditions (including price) approved by the State Government. Synergy can propose amendments to existing arrangements for State Government approval or the State Government can direct Synergy to make changes further, Synergy has an obligation to submit to the Coordinator of Energy annually a written report detailing the amount of distributed energy purchased and the cost of purchasing that renewable source electricity as soon as practicable at the end of each financial year the value and amount of energy purchased through REBS can be determined through Synergy's Business Intelligence (BI) reporting system information on the DEBS can be found on Synergy's website during the move-in, the Synergy team checks the REBS/DEBS/FiT and follows relevant procedures while onboarding the customer. <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
489	Retail Licence, Schedule 1, condition 3.3 Electricity Industry (Licence Conditions) Regulations,	The licensee must submit to the Coordinator a written report detailing the amount of renewable source electricity purchased by the licensee and the	Priority: 4	Control Adequacy: A	Compliance Rating: 1
			<p>Through interviews with the Regulation and Compliance team, and a review of the Regulation and Compliance Operational Guideline and REBS and DEBS Annual Return, it was noted that Synergy has the following controls:</p> <ul style="list-style-type: none"> the Regulation and Compliance team is responsible for reporting annually to the Coordinator of Energy the value of energy purchased through the REBS and DEBS, cost of purchasing and count of customers the value of energy purchased through the REBS and DEBS is determined through the Retail Operation Team Business Intelligence 		

Obligation no.	Obligation reference	Obligation description	Observation and findings		
	regulation 7	cost of purchasing that renewable source electricity as soon as practicable at the end of each financial year.	<p>(BI) reporting system</p> <ul style="list-style-type: none"> an event is created in Regulatory Calendar to track the progress, which automatically prompts the Regulation and Compliance team to prepare and submit a written report. <p>On a review of the REBS and DEBS Annual Return, we noted that Synergy has reported (1) Energy Purchased, (2) Purchase Value, (3) Customer Numbers values in the report and submitted to the Coordinator of Energy on 26 August 2022 for the year 2021/22. Further, a review of the annual return letter shared by Synergy, we confirmed that a written report was submitted in line with obligation requirement for the period 2021-22.</p> <p>Therefore, it is assessed that Synergy has complied with the obligation during the audit period.</p>		
496	Retail Licence, condition 4.1.1 Electricity Industry (Customer Contracts) Regulations, regulation 40	Subject to specified exceptions, the licensee must offer to supply electricity under a standard form contract to a customer who requests it.	Priority: 3	Control Adequacy: B	Compliance Rating: 2
			<p>Through interviews with the Regulation and Compliance team, and a review of the Residential and Business Move in Landing Page, welcome letter for standard contracts, and the Online Movement Form, we noted that the customer who requested a standard plan (Home Plan A1 tariff) was provided the same, which can be confirmed by the welcome letter sent to the customer.</p> <p>This compliance obligation was self-reported by Synergy as non-compliant in the Annual Compliance Report of 2022-2023, where eligible customers were not offered electricity supply on the standard electricity agreement.</p> <p>The non-compliance was due to an agent error where the agent incorrectly advised the customer that Synergy could not establish a new contract due to there being a pre-existing contract at the premises and also that they could</p>		

Obligation no.	Obligation reference	Obligation description	Observation and findings
			<p>not open the account.</p> <p>Our assessment confirmed that there are improved training programs for agents to minimise such cases in future, and compliance performance is being tracked to address such issues on a periodic basis. We have noted a compliance rate of over 99.99% out of approximately one million customers managed by Synergy every year.</p> <p>Also, through our review of one (1) sample customer request for move-in, we noted that the customer was offered an SFC as required.</p> <p>Based on interviews and a review of documents, it was concluded that there were generally adequate controls and Synergy was non-compliant with the obligation during the audit period, resulting in a minor impact on customers or third parties.</p>

Appendices

A. Audit Priority Rating Scale

Table A.1: Audit Priority Rating Scale

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

Table A.2: Sample testing guide

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

B. Synergy's stakeholders who participated in the Audit

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

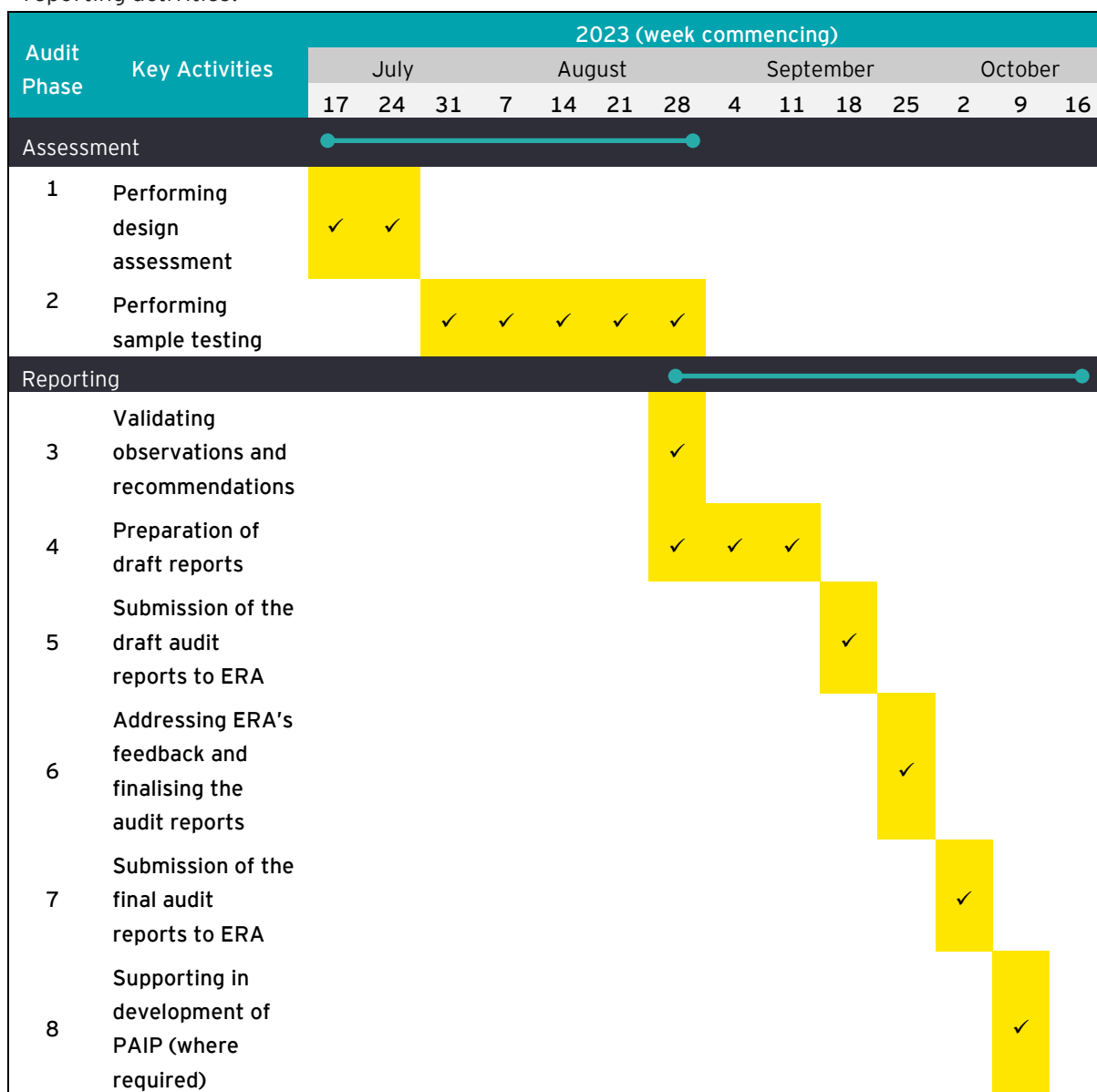
8	Digital and Technology	Adam Graves	Risk and Compliance Coordinator
9		Tom Harding	Senior Systems Analyst

C. List of key documentation examined

Sr No.	List of Documents
1	Standard and Non-Standard Contract templates including terms and conditions
2	Annual Compliance and Performance Reports for 2021/2022 and 2022/23
3	Policies, and procedures for the following processes: <ul style="list-style-type: none"> • Connection • Disconnection • Payment difficulty and financial hardship • Life support • Meter inspection • Meter reading • Complaint handling
4	Consolidated Annual Financial Report for 2021/2022
5	Post-audit Implementation Plan (PAIP) progress reports
6	Probe service level agreement document
8	Synergy's ERL1 Reporting Datasheets for 2021/2022
9	Population transaction details from 1 July 2021 to 30 June 2023 for the following: <ul style="list-style-type: none"> • New connections and disconnections and reconnections • Customer complaints • Customer master data
10	Estimated Bill Template
11	Connection Application Form
12	Template for disconnection and reminder notice
13	Verifiable consent script
14	Financial Hardship Policy
15	Crisis and Emergency Management Plan
16	List of life support customers
17	List of prepayment customers
18	List of payment difficulty and hardship customers
19	Sample of customer bills
20	Sample of reminder notices and disconnection notices

D. Work Schedule

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



E. EY audit team and effort profile

Team member	Position and Role	Total hours
Bradley Hooper	Partner, Delivery Partner	8
Michael Rundus	Partner, Quality Review and Signing	2
Isabella Cheong	Director, Quality Assurance	10
Nabendu Sharma	Senior Manager, Fieldwork Lead	25
Russel N Mason	Senior Manager, Fieldwork Lead	40
Rahul Kamodiya	Manager, Fieldwork Support	85

Khunshaw Khan	Senior Consultant, Fieldwork Support	140
Prabhu Kiran	Senior Consultant, Fieldwork Support	140
Total		450

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