

Perth Energy Performance Audit - Post Implementation Plan

Recommendation (no./year) & Obligation (no.)	Non-Compliance/Controls Improvement (Licence Obligation/Compliance Rating//Details)	Auditor's Recommendation	Post Audit Action Plan
1/2020 Obligation 1	<p>Payment of Fees to ERA <i>Gas Trading Licence Clause 4.1</i></p> <p>C2 <i>Inadequate controls – improvement needed/ Non-compliant – Minor Impact</i></p> <p>A licensee must pay the applicable fees in accordance with the Regulations.</p> <p>The audit reviewed payments to the ERA for the period 1 December 2017 to 30 November 2019 and noted that invoices for the annual licence fees, standing charges and other invoices were paid by the due dates of 30 days from invoice date (as required by the <i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i>) with the exception of two quarterly standing charges (invoices ERA 190912 and ERA 101717) that were paid more than 30 days after the invoice date .</p> <p>Payments are processed by the Finance Department generally within 30 days of the invoice date. However, there is inadequate control to ensure the payment of ERA invoices is within the 30 day legislative requirement.</p>	<p>a. Perth Energy should include the payment of licence fees in the Online WHS – Compliance List to ensure the invoices are paid prior to the due dates to allow for transfer delays.</p> <p>b. Also, communicate the requirement to the Finance Department to ensure ongoing compliance.</p>	<p>a. Requirement for payment of license fees will be incorporated into Online WHS Compliance List.</p> <p>b. Requirement will be communicated to the Finance Department</p> <p>Action Manager Peter Durack</p> <p>Due Date 30 April 2020</p>
2/2020 Obligation 102	<p>Provision of Information to ERA <i>Gas Trading Licence Clause 23.1</i></p> <p>B2 <i>Generally adequate controls – improvement needed/ Non-compliant – Minor Impact</i></p> <p>A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the <i>Energy Coordination Act 1994</i> in the time, manner and form specified by the ERA.</p> <p>The audit sighted the annual Compliance and Performance reports provided to the ERA for 2017/18 and 2018/19 and confirmed they were provided in the form required and by the due dates. The 2017/18 standing charge data was submitted late on 12 October 2018 (was due on 30 September 2018). This is considered a minor non-compliance and did not affect customers.</p> <p>The control is the Compliance and Non-Compliance Reporting Procedure and the Online WHS - Compliance List but this should be enhanced by a reminder if not completed.</p>	<p>Perth Energy should ensure that information required by the ERA, including the standing charges data, is provided by the due date in the Compliance List. The date could be 2 weeks prior to the due date with a reminder one week before if not actioned.</p>	<p>Perth Energy will ensure that information required by the ERA, including the standing charges data, is provided by the due date and recorded in the Online WHS Compliance List.</p> <p>Action Manager Peter Durack</p> <p>Due Date 30 April 2020</p>