

Southern Energy WA Pty Ltd – 2019 Performance Audit – Post Audit Implementation Plan

Recommendation Reference	Non-compliance / Controls Improvement (Rating / Licence Obligation ref no & licence obligation / details of non-compliance or inadequacy of controls)	Auditor's Recommendation / OFI Consideration	Action Proposed to be taken by Licensee	Responsible Person(s)	Target completion Date
01/2020	D1 (48A) Electricity Industry Customer Transfer Code, clause 6.1 Southern Energy do not have any procedures which ensure that notices are to be sent electronically to customers.	Southern Energy are to develop a procedure for notices to be in writing and delivered electronically.	Develop a Procedure for notices to be sent to customers.	Jo Stan-Bishop	30 th June 2020
02/2020	D2 (53 & 454) Electricity Industry Customer Transfer Code, clause 6.4(2) & Electricity Industry Metering Code, clause 7.2(5) Southern Energy do not have any procedures in place which ensure that change in contact details are notified to Western Power.	Southern Energy are to develop a communications procedure to notify the network operator if there is a change in its contact details. Southern Energy to ensure that Western Power are notified in the event that there is change of contact details. This recommendation has been also raised for Obligation 53.	Develop a Procedure for Communications.	Jo Stan-Bishop	30 th June 2020
03/2020	D2 (119) Retail Licence, condition 4.3.1 Southern Energy do not have any procedures in place to ensure that accounting records are compliant with AASBS. Financial reports have been prepared by a third party chartered accountant (Adamo Accounting). The financial reports state that they do not comply with Australian Accounting Standards.	Southern Energy are to develop a procedure where financial and accounting reports are in accordance with AASBS. Southern Energy are to ensure that financial and accounting reports have been prepared to comply with the Australian Accounting Standards Board Standards or equivalent International Accounting Standards.	Contact Accountants to affirm the requirements for Southern Energy.	Jo Stan-Bishop	30 th June 2020
04/2020	D2 (124) Retail Licence, condition 4.5.1 Southern Energy do not have any procedures in place to ensure that annual compliance reports are submitted on time to ERA. Southern Energy submits annual compliance reports to ERA via Dropbox. Compliance Reports from 2017 to 2018 were not submitted on time and was noted in the 2018 to 2019 report.	Southern Energy are to develop a procedure where annual compliance reports are submitted on time to ERA. Southern Energy to ensure that compliance reports are submitted on time to the ERA.	Develop Procedure to ensure all compliance deadlines are met.	Jo Stan-Bishop	30 th June 2020