



# Performance Audit Report 2024

## Blue Star Energy Pty Ltd

### Electricity Retail Licence ERL22

Audit Report	Authorisation	Name	Position	Date
Prepared By		Nicole Davies	Principal Consultant (GES Pty Ltd)	24/05/2024
Reviewed By (licensee)		Daniel Kurz	Chief Operational Officer	28/05/2024

Geographe Environmental Services Pty Ltd  
PO Box 572 DUNSBOROUGH WA 6281  
Tel: 0438 938 394

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## GLOSSARY

<b>AEMO</b>	Australian Energy Market Operator
<b>BSE</b>	Blue Star Energy
<b>CRM</b>	Customer Relationship Management
<b>CTR</b>	Customer Transfer Request
<b>EICTC</b>	<i>Electricity Industry Customer Transfer Code 2016</i>
<b>EIMC</b>	<i>Electricity Industry Metering Code 2012 (As amended 2018)</i>
<b>ERL22</b>	Retail Licence for Blue Star Energy Pty Ltd
<b>ERA</b>	Economic Regulation Authority
<b>ESA</b>	Electricity Supply Agreement
<b>ETAC</b>	Electricity Transfer Access Contract
<b>GES</b>	Geographe Environmental Services
<b>HubSpot</b>	Cloud based CRM
<b>MW</b>	Megawatt
<b>LUC</b>	Large Use Customer
<b>NMI</b>	National Meter Identifier
<b>NSC</b>	Non Standard Contract
<b>SFC</b>	Standard Form Contract
<b>SUC</b>	Small Use Customer
<b>SWIN</b>	South West Interconnected Network
<b>SWIS</b>	South West Interconnected System
<b>VC</b>	Verifiable Consent
<b>VCF</b>	Verifiable Consent Form
<b>WPN</b>	Western Power Networks

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

## 1. EXECUTIVE SUMMARY

### 1.1 Auditors Qualified Opinion

We have undertaken a reasonable assurance engagement on Blue Star Energy's (the Licensee) compliance, in all material respects, with the Electricity Retail Licence (ERL22) (the Licence) and all applicable obligations from the applicable Electricity Compliance Reporting Manuals released from June 2020 (Licence Obligations) (together referred to as the "Licence Conditions") for the period from 1 March 2020 to 28 February 2024. The assurance engagement was undertaken in accordance with the Economic Regulation Authority's (ERA) 2019 Audit and Review Guidelines – Electricity and Gas Licences.

In our opinion, based on the procedures we have performed and the evidence we have obtained, except for the effects of the matters described in Basis for Qualified Opinion, Blue Star Energy has complied, in all material respects, with the Licence Conditions for the period from 1 March 2020 to 28 February 2024.

### 1.2 Basis for Qualified Opinion

With respect to the audit period 1 March 2020 to 28 February 2024, the Licensee demonstrated improvements in relation to compliance with its electricity retail licence since the 2020 Performance Audit. It was noted that corrective actions were effective in relation to previous audit non-compliances during the current audit period. This demonstrated the Licensee's increased awareness to legislative obligations and improved compliance processes. The non-compliances raised within this report were due to administrative controls and the absence of an internal audit program. These non-compliances were of minor impact to customers and could be expected to be resolved as the Licensee's compliance system matures, particularly following the recommendation raised. However, as a result of identified control inadequacies, Blue Star Energy did not comply with the Licence Conditions as detailed below:

**Table 1 – Summary of Non-Compliances Performance Audit 2024**

REF NO.	LICENCE OBLIGATION <sup>1</sup>	SUMMARY OF ISSUE
29* <sup>Δ</sup>	<p><b>Electricity Industry Customer Transfer Code, CI 4.7</b></p> <p>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.</p>	<p><b>01/2024:</b> The Licensee confirmed that during the audit period, the requirements in relation to the nominated transfer dates were not met. A review of all customer transfers indicated that there were 9 CTRs rejected due to "Transfer Date" non-compliances during the audit period.</p> <p>The previous audit identified obligation 29 compliant. It was noted that the non-compliances were not included in the annual compliance reports applicable to the audit period. The control procedure did not adequately detail the requirements and there was an absence of an effective internal audit program.</p>

REF NO.	LICENCE OBLIGATION <sup>1</sup>	SUMMARY OF ISSUE
124	<p><b>Electricity Industry Act 2004 - Licence Condition 4.5.1</b></p> <p>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.</p>	<p><b>02/2024</b> - During the audit period the Licensee complied with the dates for the submission of reporting requirements, however, non-compliance was noted in regards to the failure to include the non-compliance for obligation 29 in the subsequent annual compliance reports. The control procedures in relation to the correct collection and handling of data that the Licensee provided to ERA and/or compliance related activities were not adequate to ensure accurate and timely reporting of information to the ERA.</p>

<sup>1</sup> The reference number allocated to the licence obligation in the Electricity or Gas Compliance Reporting Manual.

**Table 2 - Audit Compliant and Control Rating Scales**

Performance Audit Compliance & Controls Rating Scales			
Adequacy of Controls Rating		Compliance Rating	
Rating	Description	Rating	Description
A	Adequate controls – no improvement needed	1	Compliant
B	Generally adequate controls – improvement needed	2	Non-Compliant – minor impact on customers or third parties
C	Inadequate controls – significant improvement needed	3	Non-Compliant – moderate impact on customers or third parties
D	No controls evident	4	Non-Compliant – major impact on customers or third parties
NP	Not Performed	NR	Not rated – Determined Not Applicable during the audit period

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

**Table 3 - Compliance and Controls Ratings Summary Table**

		COMPLIANCE RATING					
		1	2	3	4	N/R	TOTAL
CONTROLS RATING	A	4	-	-	-	-	4
	B	-	2	-	-	-	2
	C	-	-	-	-	-	0
	D	-	-	-	-	-	0
	N/P	37	-	-	-	25	62
	TOTAL	41	2	0	0	25	68

Note that, in accordance with the Audit Guidelines:

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



### 1.3 Basis of Audit

This electricity retail licence (**ERL22**) performance audit for Blue Star Energy was conducted to assess the licensee's compliance with the conditions of its licence. The audit procedures were undertaken in alignment with ISO 31000 Risk Management – Guidelines, APES 110 Code of Ethics, ASAE 3000, ASAE 3100, ASA 315, ASA 500, ASA 530 and ASA750 (refer section 3.5).

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

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

#### **Blue Star Energy's Responsibilities for Compliance with the "Licence Conditions"**

Blue Star Energy is responsible for:

- a) Compliance with the Licence as evaluated against the conditions within the Licence, for the period 1 March 2020 to 28 February 2024.
- b) Identifying risks that threaten the conditions within the Licence identified above being met.
- c) Identifying suitable compliance requirements as specified by the conditions within the Licence.
- d) Identifying, designing and implementing controls to enable the conditions within the Licence to be met and to monitor ongoing compliance.

#### **Our Independence and Quality Control**

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

#### **Assurance Practitioner's Responsibilities**

Our responsibility is to express an opinion on Blue Star Energy's compliance, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 March 2020 to 28 February 2024. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether Blue Star Energy has complied, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 March 2020 to 28 February 2024.

#### **Inherent Limitations**

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

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

## 1.4 Appreciation

The Licensee, Blue Star Energy Pty Ltd (**Blue Star Energy**).

Blue Star Energy is an energy supplier who provides services to business customers under an electricity retail licence (**ERL22**) granted by the Economic Regulation Authority. As a holder of an Electricity Retail Licence, Blue Star Energy sells electricity to “contestable” customers in the South West Interconnected System (SWIS). A contestable customer is one who uses more than 50,000 kWh per year of electricity. Blue Star Energy liaises directly with Western Power in order to facilitate meeting their consumers energy requirements.

As an electricity retailer Blue Star Energy Pty Ltd liaises directly with consumers and ensures that their energy requirements are met. In general, through the use of a non-standard contract (**NSC**), the Licensee, supplies electricity to large use customers (**LUC**) and does not supply electricity to small use or residential customers.

Sections 13 of the *Electricity Industry Act 2004* require as a condition of every retail licence that the licensee must, not less than once in every period of 24 months (or any longer period that the Authority allows) calculated from the grant of the licence, provide the Authority with a performance audit report by an independent expert acceptable to the Authority. Geographe Environmental Services (GES) has been approved by the Authority (Ref: D270875 Date: 20/12/2023) to undertake the works subject to an audit plan approved by the Authority.

This is Licensee’s third electricity retail licence performance audit to assess the Licensee’s level of compliance with its licence conditions.

The previous performance audit period was 1 March 2016 to 28 February 2020. A Performance Audit Report 2020 was submitted to the ERA for review and published on their website. As a result, the Economic Regulation Authority considered Blue Star Energy needed to improve its compliance with its licence conditions. The ERA published a notice (20 July 2020) on the ERA website, detailing their decision to maintain the period covered by the current audit at 48 months. As such the current audit period is 1 March 2020 to 28 February 2024.

The 2020 Performance Audit Report noted several obligations that were not applicable to the audit scope as at the time Blue Star Energy did not have:

- small use customers
- residential customers
- non-contestable customers

The Audit Plan for the current audit period identified that there have been no changes in regard to Blue Star Energy’s electricity retail capabilities since the previous audit period.

## 2. PERFORMANCE AUDIT

The Licensee has issued a consultancy brief to undertake its third Performance Audit as required by its Electricity Retail Licence (ERL22). The Performance Audit Report is to be provided to the Economic Regulation Authority (ERA/the Authority) to assess the Licensee's level of compliance with the licence conditions. The Performance Audit was conducted in accordance with the 2019 Audit and Review Guidelines – Electricity and Gas Licences (Audit Guidelines).

### 2.1 Performance Audit Objectives

The objective of this Performance Audit was to assess the effectiveness of systems and processes developed and implemented by Blue Star Energy to achieve the level of compliance as stipulated by its Electricity Retail Licence ERL22. Our qualified audit opinion provides indication that there were specific areas where the Licensee did not comply with the established criteria. This performance audit also intends to provide recommendations for corrective action or an assessment of corrective action taken by the Licensee, where necessary.

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

- *Process compliance* – the effectiveness of systems and procedures in place throughout the audit period, including the adequacy of internal controls.
- *Outcome compliance* – the actual performance against standards prescribed in the licence throughout the audit period.
- *Output compliance* – the existence of the output from systems and procedures throughout the audit period (specifically, proper records which provide assurance that procedures are consistently followed, and controls are maintained).
- *Integrity of reporting* – the completeness and accuracy of the compliance and performance reports provided to the ERA.
- Compliance with any individual licence conditions – the actual performance against the requirements imposed on the specific licensee by the ERA or specific matters raised by the ERA.

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

Opportunities for improvement identified that relate to the Performance Audit findings have been provided directly to the Licensee and have not been included in this document as required by the 2019 Audit and Review Guidelines – Electricity and Gas Licences section 5.1.8.

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

## 2.2 Performance Audit Scope

The Performance Audit is an audit of the effectiveness of measures taken by the licensee to meet the performance criteria specified in the Licence (refer Section 13(2) of the Electricity Act 2004). Performance criteria are defined within Condition 1 of the Licence as:

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

There was one version of ERL22 applicable to the audit period (version 3 – 1 July 2018 which is valid until expiry 4 March 2029). There were no areas of special focus prescribed by the ERA in relation Blue Star Energy's Performance Audit.

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

1. the following Legislation:
  - ◆ *Electricity Industry Act 2004: Licence Conditions and Obligations (Appendix 1 - Section 12)*
2. the following Regulations:
  - ◆ *Economic Regulation Authority (Licensing Funding) Regulations 2014; and*
  - ◆ *Electricity Industry (Licence Conditions) Regulations 2005 (Appendix 1 - Section 13)*
3. the following Codes:
  - ◆ *Electricity Industry Customer Transfer Code 2016 (Appendix 1 - Section 9)*
  - ◆ *Electricity Industry (Metering) Code 2012 (Appendix 1 - Section 15)*

4. the following regulatory guidelines and documentation:
  - ◆ 2019 Audit and Review Guidelines: Electricity and Gas Licences (Audit Guidelines)
  - ◆ Electricity Compliance Reporting Manual (refer below for detail of those applicable)
    - ◆ Electricity Compliance Reporting Manual June 2020
    - ◆ Electricity Compliance Reporting Manual February 2022
    - ◆ Electricity Compliance Reporting Manual January 2023
    - ◆ Electricity Compliance Reporting Manual February 2023
  - ◆ Compliance Enforcement Policy 2016
  - ◆ Any relevant regulatory guidance documentation published by the ERA or applicable regulatory authority, such as the Australian Energy Sector Cyber Security Framework (AESCSF)
5. the following enforceable undertakings:
  - ◆ 2024 Audit Plan as developed and approved by the ERA.
  - ◆ 2020 Performance Audit – ERL22
6. the following internally imposed criteria:
  - ◆ Policies
  - ◆ Manuals
  - ◆ Plans
  - ◆ Procedures
  - ◆ Work Instructions

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

## 2.3 Performance Audit Excluded Conditions

The following Regulations and Codes referenced in the Electricity Compliance Reporting Manual February 2023 do not apply to Retail Licences who do not supply electricity to small use customers:

- i. *Electricity Industry (Obligation to Connect) Regulations 2005* (Section 10)
- ii. *Electricity Industry (Customer Contracts) Regulations 2005* (Section 11)
- iii. *Code of Conduct (for the Supply of Electricity to Small Use Customers) 2022* (Section 14)
- iv. *Electricity Industry (Network Quality and Reliability of Supply) Code 2005* (Section 16)

The Licensee does not have any:

- non-contestable customers
- residential customers
- pre-payment meters

Additionally, there were some Electricity Compliance Reporting Manual obligations for ERL22 that have been excluded from the audit because they are not applicable to Blue Star Energy. During the audit period Blue Star Energy. Excluded compliance obligations were detailed in the Audit Plan.

**Table 4 - Obligations Excluded from the Audit Report**

Electricity Compliance Reporting Manual Section	Obligation Reference	Explanation for Retail Obligations Not Applicable to Licensee
<b>12. Electricity Industry Act – Licence conditions and obligations</b>		
Retail Licence, condition 6.7.1	110	The Licensee has not been designated under s71(1) of the Electricity Act as the supplier of last resort.
<b>13. Electricity licences – Licence conditions and obligations</b>		
Retail Licence, condition 5.2.4	120	Obligation 120 was inapplicable since Blue Star Energy Pty Ltd was not assigned individual performance standards by the ERA during the audit period.
<b>15. Electricity Industry Metering Code – Licence conditions and obligations</b>		
<i>Metering Code</i>	354	Obligations only applicable to Synergy/Horizon.
<i>Metering Code</i>	401, 405	Obligations only applicable to Network Operator.

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

## 2.4 Performance Audit Variation to Audit Plan

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

There were no variations to Audit Plan as approved.

## 2.5 Performance Audit Methodology

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

1. **Document Review and Control Procedures Assessment:** We conducted a comprehensive review of control procedures and assessed the control environment. In cases where the Licensee's controls underwent changes or revisions during the audit period, we examined both the former and current controls. This includes a review of applicable versions of documents such as the Electricity Supply Agreement – Application and Commercial Terms and the Schedule to Electricity Supply Agreement: Standard Terms & Conditions (Appendix 2).
2. **Site Visit:** The site audit took place at Blue Star Energy's offices on 8 April 2024. External consultants who performed functions on behalf of the Licensee were also reviewed. We evaluated various systems implemented by the Licensee to support its electricity retail business operations. There were also follow up telephone discussions and emails in relation the performance audit scope.
3. **Audit Procedures and Evidence:** Audit procedures and evidence collection were specified in the Audit Plan and aligned with the assigned Audit Priority for Licensee obligations. The Audit Priority, the non-compliance and the strength of the Licensee's control environment, (refer Table 8), guided the nature and extent of the applied audit procedures. Professional judgment was exercised to determine the sufficiency of audit evidence. In instances where control environment adequacy was identified as an issue, detailed audit procedures, including increased sampling and process re-evaluation, were performed to assess compliance levels.



**Table 5 – Fieldwork, Control Categories and Descriptions**

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

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



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

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

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

**Assistance from the Licensee:** The Licensee provided necessary assistance, including access to facilities and business premises, materials, information sources, and relevant personnel as required by Section 4.1 of the Audit Guidelines (2019). The performance audit was conducted by Nicole Davies and required a total of 50 hours of her time.

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

No.	Name	Company	Position Description
1	Daniel Kurz	Blue Star Energy	Chief Operational Officer
2	James Hyland	Blue Star Energy	Manager Finance
3	Iulian Sirbu	Blue Star Energy	Retail Energy Manager
4	Riona Park	Blue Star Energy	Operations Analyst
5	Joana Mendoza	Blue Star Energy	Administration Officer
6	Steve Gould	External Consultant	Billing (External)

## 2.6 Performance Audit Summary of Findings

**Table 7 - Performance Audit Compliance Summary**

Ref No*	Retail Licence Obligations	Audit Priority	Controls Rating**				NP	Compliance Rating				NR	
			A	B	C	D		1	2	3	4		
9. ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE – LICENCE CONDITIONS AND OBLIGATIONS													
6	Electricity Industry Customer Transfer Code, CI 3.2(2)	4					NP	1					
7	Electricity Industry Customer Transfer Code, CI 3.4(1)	4					NP	1					
8	Electricity Industry Customer Transfer Code, CI 3.5(3)	4					NP						NR
9	Electricity Industry Customer Transfer Code, CI 3.6(2)	4					NP						NR
16	Electricity Industry Customer Transfer Code, CI 3.9(1)	4					NP	1					
17	Electricity Industry Customer Transfer Code, CI 3.9(2)	4					NP						NR
18	Electricity Industry Customer Transfer Code, CI 3.9(3)	4					NP	1					
19	Electricity Industry Customer Transfer Code, CI 3.9(4)	4					NP	1					
23	Electricity Industry Customer Transfer Code, CI 4.2(2)	4					NP	1					
24	Electricity Industry Customer Transfer Code, CI 4.3	4					NP	1					
25	Electricity Industry Customer Transfer Code, CI 4.4(1)	4					NP	1					
26	Electricity Industry Customer Transfer Code, CI 4.4(2)	4					NP	1					
27	Electricity Industry Customer Transfer Code, CI 4.5(1)	4					NP						NR
28	Electricity Industry Customer Transfer Code, CI 4.6(3)	4					NP						NR
29 <sup>Δ</sup>	Electricity Industry Customer Transfer Code, CI 4.7	4		B					2				
30	Electricity Industry Customer Transfer Code, CI 4.8(2)	4					NP	1					
34	Electricity Industry Customer Transfer Code, CI 4.9(6)	4					NP	1					
37A +	Electricity Industry Customer Transfer Code, CI 4.10(4)	4					NP	1					
39	Electricity Industry Customer Transfer Code, CI 4.11(3)	4					NP	1					
40	Electricity Industry Customer Transfer Code, CI 4.12(3)	5					NP						NR
43	Electricity Industry Customer Transfer Code, CI 4.15	5					NP						NR
44	Electricity Industry Customer Transfer Code, CI 4.16	4					NP	1					
45	Electricity Industry Customer Transfer Code, CI 4.17	4					NP	1					
48A	Electricity Industry Customer Transfer Code, CI 6.1	4					NP	1					
49	Electricity Industry Customer Transfer Code, CI 6.2	4					NP	1					

Ref No*	Retail Licence Obligations	Audit Priority	Controls Rating**				NP	Compliance Rating					NR
			A	B	C	D		1	2	3	4		
52	Electricity Industry Customer Transfer Code, CI 6.4(1)	4					NP	1					
53 *	Electricity Industry Customer Transfer Code, CI 6.4(2)	4	A					1					
54 Δ	Electricity Industry Customer Transfer Code, CI 6.6	4					NP	1					
55	Electricity Industry Customer Transfer Code, CI 7.1(1)	5					NP					NR	
56	Electricity Industry Customer Transfer Code, CI 7.1(2)	5					NP					NR	
57	Electricity Industry Customer Transfer Code, CI 7.1(3)	4					NP					NR	
58 Δ	Electricity Industry Customer Transfer Code, CI 7.2(4)	4					NP					NR	
59	Electricity Industry Customer Transfer Code, CI 7.3(2)	5					NP					NR	
12. ELECTRICITY INDUSTRY ACT – LICENCE CONDITIONS AND OBLIGATIONS													
101	Electricity Industry Act, section 13(1)	4					NP	1					
105 * Δ	Economic Reg Authority (Licensing Funding) Regs 2014	4	A					1					
106 Δ	Electricity Industry Act, section 31(3)	5					NP	1					
107 Δ	Electricity Industry Act, section 41(6)	4					NP					NR	
13. ELECTRICITY LICENCES – LICENCE CONDITIONS AND OBLIGATIONS													
119	Retail Licence, condition 4.3.1	4					NP	1					
121	Retail Licence, condition 5.3.2	4					NP	1					
123	Retail Licence, condition 4.4.1	4					NP					NR	
124 *	Retail Licence, condition 4.5.1	4		B					2				
125	Retail Licence, condition 3.8.1 and 3.8.2	4					NP					NR	
126	Retail Licence, condition 3.7.1.1	4					NP	1					
15 ELECTRICITY INDUSTRY METERING CODE 2012 – LICENCE CONDITIONS AND OBLIGATIONS													
324	Electricity Industry Metering Code, CI 3.3B	4					NP					NR	
339	Electricity Industry Metering Code, CI 3.11(3)	4					NP					NR	
371	Electricity Industry Metering Code, CI 4.4(1)	5					NP					NR	
372 Δ	Electricity Industry Metering Code, CI 4.5(1)	5					NP	1					
373	Electricity Industry Metering Code, CI 4.5(2)	4					NP	1					
388	Electricity Industry Metering Code, CI 5.4(2)	4					NP	1					
402	Electricity Industry Metering Code, CI 5.17(1)	4					NP	1					
406	Electricity Industry Metering Code, CI 5.19(1)	5					NP	1					
407	Electricity Industry Metering Code, CI 5.19(2)	5					NP	1					
408	Electricity Industry Metering Code, CI 5.19(3)	4					NP	1					

Ref No*	Retail Licence Obligations	Audit Priority	Controls Rating**				NP	Compliance Rating				NR
			A	B	C	D		1	2	3	4	
410	Electricity Industry Metering Code, CI 5.19(6)	5					NP	1				
416 <sup>Δ</sup>	Electricity Industry Metering Code, CI 5.21(5)	4					NP	1				
417	Electricity Industry Metering Code, CI 5.21(6)	4					NP	1				
435	Electricity Industry Metering Code, CI 5.27	4					NP					NR
448	Electricity Industry Metering Code, CI 6.1(2)	4					NP	1				
451 <sup>*Δ</sup>	Electricity Industry Metering Code, CI 7.2(1)	5	A					1				
453 <sup>Δ</sup>	Electricity Industry Metering Code, CI 7.2(4)	4					NP					NR
454 <sup>*Δ</sup>	Electricity Industry Metering Code, CI 7.2(5)	4	A					1				
455	Electricity Industry Metering Code, CI 7.5	4					NP	1				
456	Electricity Industry Metering Code, CI 7.6(1)	4					NP	1				
457	Electricity Industry Metering Code, CI 8.1(1)	5					NP					NR
458	Electricity Industry Metering Code, CI 8.1(2)	5					NP					NR
459	Electricity Industry Metering Code, CI 8.1(3)	5					NP					NR
460	Electricity Industry Metering Code, CI 8.1(4)	4					NP					NR
461	Electricity Industry Metering Code, CI 8.3(2)	5					NP					NR

\* Obligation No. Electricity Compliance Reporting Manual – June 2020

\* indicates reported as non-compliant in previous audit

<sup>Δ</sup> indicates change in audit priority from 2020 Audit Report

\* indicates added to Electricity Compliance Reporting Manual during the audit period

## 2.7 Summary Performance Audit Recommendations & Action Plans

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

**Table 8 - A Resolved during the current audit period**

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT	ACTION TAKEN BY THE LICENSEE & DATE RESOLVED	AUDITORS' COMMENTS
	Licence obligation reference number <sup>2</sup> / <b>Controls and Compliance Rating</b> <b>Legislation</b> / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls		

There were no resolved non-compliances identified during the audit period.

<sup>2</sup> The reference number allocated to the licence obligation in the Electricity or Gas Compliance Reporting Manual

**Table 9 - B Unresolved During the Current Audit Period**

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number <sup>2</sup> / <b>Controls and Compliance Rating</b> <b>Legislation</b> / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
01/2024	<p><b>29*Δ</b> <b>B   2</b> <b>Electricity Industry Customer Transfer Code, CI 4.7</b></p> <p>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.</p> <p>The Licensee confirmed that during the audit period, the requirements in relation to the nominated transfer dates were not met. A review of all customer transfers and the Compliance Breach Register indicated that there were 9 CTRs rejected due to "Transfer Date" non-compliances during the audit period. It was noted that the control procedures were generally adequate but improvement was required, as an internal audit program was not established and the non-compliances were not included in the annual compliance reports required during the audit period. These non-compliances were administrative and the impact to customers was minor. In all instances the transfers were rescheduled in a timely manner and there were no customer complaints raised in relation to the rescheduling of transfers.</p>	<p>In order to ensure the nominated transfer date is compliant with the specified times frames in the Customer Transfer Code, the Licensee is advised to strengthen control processes and revise relevant control procedures;.</p> <ul style="list-style-type: none"> <li>Specify the requirements and depict the process with a flow chart or similar within the control procedure</li> <li>Highlight the requirements for consideration in scheduling CTRs to meet the specified timeframes and also the impact of Public Holidays in counting business days for meter transfer within the control procedure</li> <li>Amend the control procedure to include a step to check the NMI has not already had a CTR raised by the Licensee.</li> <li>Develop an internal audit process for Retail Licence compliance obligations and ensure this is completed so as to facilitate accurate reporting of information to the ERA in the annual compliance reports.</li> <li>Review the rejected CTRs and identify if there is a training need for an individual or all applicable employees. Ensure training is provided in any of the corrective actions undertaken.</li> </ul>	Refer PAIP

02/2024	<p data-bbox="316 282 391 320">124 *Δ</p> <p data-bbox="316 331 368 369">B   2</p> <p data-bbox="316 376 616 414"><b><i>Electricity Industry Act 2004</i></b></p> <p data-bbox="316 421 432 459"><b><i>Section 11</i></b></p> <p data-bbox="316 465 635 504"><b>Retail Licence, condition 4.5.1</b></p> <p data-bbox="316 510 738 660">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.</p> <p data-bbox="316 712 738 1265">The Licensee did not include the breach of obligation 29 in subsequent annual compliance reports. It was noted the Licensee had not established a formal internal audit program to verify the compliance with retail licence obligations. The control procedures in relation to the correct collection and handling of data that the Licensee provided to the ERA and/or compliance related activities were generally adequate to facilitate accurate reporting of information to the ERA, However improvement to the monitoring of controls/performance through an internal audit program would support ongoing compliance.</p>	<p data-bbox="775 282 1157 488">Develop an internal audit process for Retail Licence compliance obligations and ensure this is completed so as to facilitate accurate reporting of information to the ERA in the annual compliance reports.</p>	Refer PAIP
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### 3. STATUS OF RECOMMENDATIONS FROM THE 2020 PERFORMANCE AUDIT

There were 5 non-compliances noted in the previous audit period, all of which were resolved to the satisfaction of the auditor however this was following the end of audit period and as such the non-compliances, required the corrective action plan to be developed and submitted in a post audit implementation plan (**PAIP**) as published by the ERA. The current status of the previous audit recommendations is shown in Table 10.

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

A 2020 Non-Compliance Resolved During Current Audit Period			
REF (No./ Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number <sup>1</sup> / Controls and Compliance Rating Legislation / Clause / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	DATE RESOLVED/ DETAILS OF FURTHER ACTION REQUIRED
01/2020	<b>53, 451, 454</b> <b>A  2</b> <b>(53) Electricity Industry Customer Transfer Code Clause 6.4(2)</b> <b>(451) Electricity Industry Metering Code Clause 7.2(1)</b> <b>(454) Electricity Industry Metering Code Clause 7.2(5)</b> The Licensee's postal address changed in the audit period and was not notified to the network operator.	1. The licensee to include in the corporate calendar a note to advise the network operator of a change of address. The corporate calendar to have an item tagged to the current lease date to ensure that the change of address information obligation is met.  2. The licensee to amend the procedure-Licence obligations -ERA to require the change of address information to be given to Western Power as well as the ERA.	Completed after audit period, June 2020.  No further action required
02/2020	<b>105</b> <b>A  2</b> <b>Economic Reg Authority (Licensing Funding) Regs 2014</b> <b>ERL 20 Licence Condition 4.2.1</b> The 2017 licence fees were paid after the due date and penalty interest was applied. The 2018 licence fee was paid after the due date as the licensee's email address was not current with ERA and the ERA invoice was not received. The action process was to pay licence fees and on time. The control process was deficient to ensure that the time	The Licensee to further strengthen the procedure by including the specific due date.	Completed after audit period, June 2020.  No further action required



#### A 2020 Non-Compliance Resolved During Current Audit Period

REF (No./ Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number <sup>1</sup> / <b>Controls and Compliance Rating</b> <b>Legislation</b> / Clause / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	DATE RESOLVED/ DETAILS OF FURTHER ACTION REQUIRED
	requirements were complied with as procedures - licence obligation – ERA at start of audit period required obligations for licence fees to be proactively incorporated in the corporate calendar. Subsequent licence fees were paid before the due date. The procedure dealt with the requirement but without sufficient specificity as to the date required. The fees after 2018 were paid by the due date, with the correct date entered in the calendar. But it required someone to look up the correct date rather than it being in the procedure.		
03/2020	<p><b>124</b></p> <p><b>A  2</b></p> <p><b><i>Economic Reg Authority (Licensing Funding) Regs 2014</i></b></p> <p><b>ERL 20 Licence Condition 4.2.1</b></p> <p>The 2016 annual compliance report was lodged after the due date. The action process was to lodge the annual compliance report and on time. The control process was deficient to ensure that the time requirements were complied with as procedures - licence obligation – ERA at start of audit period required obligations for lodgement of the annual compliance report to be programmed into the corporate calendar. The procedure dealt with the requirement but without sufficient specificity as to the date required. Subsequent reports were lodged before the due date but the procedure required someone to look up the correct date rather than it being in the procedure.</p>	<p>The governing procedure to be further strengthened by adding to it the specific due date for the annual compliance report.</p> <p>NOTE: Recommendation 02/2024 was not attributable to the late submission of the report and as such this finding has been assessed as effective.</p>	<p>Completed after audit period, June 2020.</p> <p>No further action required</p>

## B 2020 Non-Compliance Unresolved During Current Audit Period

REF (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT	AUDITORS' RECOMMENDATION	FURTHER ACTION REQUIRED
	Licence obligation reference number <sup>1</sup> / <b>Controls and Compliance Rating</b> <b>Legislation</b> / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls		DETAILS OF FURTHER ACTION REQUIRED

There were no unresolved non-compliances from the previous audit period.

<sup>1</sup> Refers to electricity retail licence obligation in the Electricity Compliance Reporting Manual 2020

# **APPENDIX 1- BLUE STAR ENERGY PERFORMANCE AUDIT**

**MAY 2024**

**Table 11 - Performance Audit Findings**

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
9 ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE – LICENCE CONDITIONS AND OBLIGATIONS				
6 [2]	Electricity Industry Customer Transfer Code, CI 3.2(2) - A retailer must submit a separate data request for each connection point, unless otherwise agreed.			<b>FINDING:</b> The Licensee confirmed during the audit period, the Western Power Web Portal inherently enforced the requirement by permitting only one NMI per data request.  <b>DOCUMENTS/SYSTEMS:</b> • WP Web Portal • WP Build Pack • Procedure Licence Obligations Customer Data VC • Licence Obligations Metering Services Portal  <b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> • It was understood a data request for standing and historical data, had to reference both the NMI and its checksum. • Compliance was inherent in the Western Power Web Portal (Web Portal) design. • The Licensee confirmed there was no necessity for an alternative agreement between WP and BSE to bypass the separate data request for each connection point requirement.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
7 [2]	Electricity Industry Customer Transfer Code, CI 3.4(1) - A retailer must submit a data request electronically and must not submit more than a prescribed number of standing or historical data requests in a business day, unless otherwise agreed.			<b>FINDING:</b> The Licensee confirmed that during the audit period, the WP Web Portal was used to process meter data requests and the system restricts the number of requests to 100 per day. In the event where there was occasion to request an increase to standing or historical meter data requests during the audit, the Licensee obtained permission from Western Power (WP) to exceed prescribed number of requests.

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>The Licensee confirmed that during the audit period, the maximum number of data requests, for standing data and historical consumption data, was required to be increased above the 100 requests per day limit, there were 3 examples sighted during the audit period.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"> <li>• WP Web Portal • WP Build Pack</li> <li>• BSE Meter Data Request Increase Communication with Western Power</li> <li>• Emails with WP RE Data Request and CTR Request Limit Increase</li> </ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"> <li>• Retail Energy Manager • Operations Analyst</li> </ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"> <li>• Email communications with WP requesting increases to Meter Data Requests limits be temporarily increased were provided for review.</li> </ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	NP	1
	RECOMMENDATION: NIL		
8 [2]	Electricity Industry Customer Transfer Code, CI 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.		<p><b>FINDING:</b> During the audit period, the Licensee affirmed that there were no cases in which a customer's verifiable consent was revoked or withdrawn before WP provided the historical consumption data to that customer.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> <li>• Procedure Verifiable Consent 10.02.2024 • Policy - Customer Data and Verifiable Consent</li> </ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<b>PERSONNEL INTERVIEWED:</b> <ul style="list-style-type: none"> <li>• Retail Energy Manager • Operations Analyst</li> </ul>
	4	NP	NR	<b>OBSERVATIONS:</b> <ul style="list-style-type: none"> <li>• In practice, meter data is delivered the following day, so the customer would need to change their mind within one or two days of granting Verifiable Consent.</li> </ul>
	RECOMMENDATION: NIL			
9 [2]	Electricity Industry Customer Transfer Code, CI 3.6(2) - A retailer must pay any reasonable costs incurred by the network operator for work performed in relation to a request for historical consumption data that has been subsequently withdrawn.			<b>FINDING:</b> The Licensee stated that throughout the audit period, no requests for historical consumption data were withdrawn, and consequently, no payments were made to WPN for work related to such requests.
				<b>DOCUMENTS/SYSTEMS:</b> <ul style="list-style-type: none"> <li>• WP Web Portal</li> <li>• WP Build Pack</li> </ul>
				<b>PERSONNEL INTERVIEWED:</b> <ul style="list-style-type: none"> <li>• Retail Energy Manager • Operations Analyst</li> </ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<b>OBSERVATIONS:</b>
	4	NP	NR	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	RECOMMENDATION: NIL			• During the audit period, the WP Portal documented electronic notifications indicating whether or not a Licensee had withdrawn a request for historical consumption data.
16 [2]	Electricity Industry Customer Transfer Code, CI 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.			<b>FINDING:</b> During the audit period, the Licensee affirmed that Blue Star Energy solely utilised data pertaining to contestable customers for the purposes of providing electricity supply quotes or facilitating customer transfers.  <b>DOCUMENTS/SYSTEMS:</b> • Procedure Verifiable Consent 10.02.2024 • Policy - Customer Data and Verifiable Consent • Electricity Data Access Consent Form - final • Verifiable Consent Samples  <b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> • A sample of contestable customer quotations were reviewed during the audit.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
17 [2]	Electricity Industry Customer Transfer Code, CI 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, it did not aggregate any contestable customer's historical consumption data with that of other contestable customers for internal business development purposes, if the customer had requested their data not be aggregated.  <b>DOCUMENTS/SYSTEMS:</b>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> <li>• Procedure Verifiable Consent 10.02.2024 • Policy - Customer Data and Verifiable Consent</li> <li>• Electricity Data Access Consent Form - final • Verifiable Consent Sample</li> </ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"> <li>• Retail Energy Manager • Operations Analyst</li> </ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"> <li>• It was understood that in practice, the economics of supply proposals were evaluated independently, making it unnecessary to aggregate the meter data of potential customers. However, the data of customers already being supplied must be aggregated to verify the invoices from the independent market operator. Aggregating this data was also undertaken for assessing the energy quantities to be purchased through bilateral transactions.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	4	NP	NR
	<b>RECOMMENDATION: NIL</b>		
18 [2]	Electricity Industry Customer Transfer Code, CI 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.		<p><b>FINDING:</b> The Licensee confirmed during the audit period, no contestable customer data has been provided to any other person without written consent, other than those defined in 3.9(3).</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"> <li>• Procedure Verifiable Consent 10.02.2024 • Policy - Customer Data and Verifiable Consent</li> <li>• Electricity Data Access Consent Form - final • Verifiable Consent Sample</li> </ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"> <li>• Retail Energy Manager • Operations Analyst</li> </ul>



ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<b>OBSERVATIONS:</b>  • It was understood and verified by sample, that in practice, written consent was mandatory and maintained on file.
	4	NP	1	
	RECOMMENDATION: NIL			

19 [2]	Electricity Industry Customer Transfer Code, CI 3.9(4) - A retailer must keep a copy of the verifiable consent received from a contestable customer for two years.			<p><b>FINDING:</b> The Licensee confirmed during the audit period, upon receiving verifiable consent from a contestable customer, Blue Star Energy's policies and procedures obligated them to retain this consent on record for a period of two years. This retention policy applied both to consent related to the Licensee's request for the customer's historical consumption data and any subsequent disclosure of this data to third parties, as per clause 3.9(3).</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• Procedure Verifiable Consent 10.02.2024 • Policy - Customer Data and Verifiable Consent</li><li>• Electricity Data Access Consent Form - final • Verifiable Consent Sample</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"><li>• The Licensee's Control Procedures confirmed that electronic copies of VCF's were maintained. There were secured external drives for data integrity and retrieval. The retention policy was not to delete any information.</li></ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
23 [2]	Electricity Industry Customer Transfer Code, CI 4.2(2) - A retailer must submit a separate customer transfer request for each connection point, unless otherwise agreed.			<p><b>FINDING:</b> The Licensee confirmed during the audit period, Customer Transfers Requests (CTRs) were facilitated by the Western Power Portal. Compliance with this requirement was inherent in the design of the portal which constrained customer transfer requests to single requests for connection points. The portal did not allow transfer requests for more than one NMI at a time.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p>

				<ul style="list-style-type: none"><li>• WP Web Portal Export - All CTRs • Procedure Licence Obligations Customer Transfers 10.02.2024 • Policy - Customer Data and Verifiable Consent</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"><li>• The Licensee confirmed there was no necessity for an alternative agreement between WP and BSE to bypass the separate customer transfer request for each connection point requirement.</li></ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
24 [2]	Electricity Industry Customer Transfer Code, CI 4.3 - A retailer's reason for a transfer must be specified in the 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><b>FINDING:</b> The Licensee confirmed during the audit period, compliance with requirement was inherent in the portal design. All transfers were conducted via the portal. The portal provided for transfer reasons of either "Erroneous Transfer" or "New Customer Transfer" and requires that one of them be checked as a condition of acceptance.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• WP Web Portal • WP Build Pack • WP Web Portal Export - All CTRs • Procedure Licence Obligations Customer Transfers 10.02.2024 • Policy - Customer Data and Verifiable Consent</li><li>• CTR Export- Erroneous Transfer</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <p><b>OBSERVATIONS:</b></p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	

	<b>RECOMMENDATION: NIL</b>			<ul style="list-style-type: none"> <li>The Western Australian Electricity Market Build Pack - Customer Transfer and Standing Data Procedure specified requirements in relation to reasons for transfer.</li> </ul>
25 [2]	Electricity Industry Customer Transfer Code, CI 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.			<p><b>FINDING:</b> The Licensee confirmed during the audit period, Blue Star Energy had a valid ETAC with Western Power for the duration of the audit period.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"> <li>WP Web Portal • WP Build Pack • WP Web Portal Export - All CTRs • Procedure Licence Obligations Customer Transfers 10.02.2024 • Policy - Customer Data and Verifiable Consent • CTR Export- Erroneous Transfer • ETAC - Blue Star Energy - executed copy 21 May 2014</li> </ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"> <li>Retail Energy Manager • Operations Analyst</li> </ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"> <li>The initial ETAC was executed on the 21/5/2014.</li> <li>Blue Star has an ETAC with a fixed term and with an option to extend.</li> <li>It was noted that Web Portal access was facilitated by WPN, and the CTR process, as described in the Build Pack Procedure for Customer Transfer and Standing Data requests, included auto-validation features to ensure that the CTR specified a valid access contract applicable to the incoming retailer.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	4	NP	1	
	<b>RECOMMENDATION: NIL</b>			
26 [2]	Electricity Industry Customer Transfer Code, CI 4.4(2) - A retailer that 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><b>FINDING:</b> The Licensee confirmed that during the audit period there were no instances where the Licensee submitted a CTR to reverse an erroneous transfer.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p>

				<ul style="list-style-type: none"> <li>• WP Web Portal • WP Web Portal Export - All Erroneous CTRs • Procedure Licence Obligations Customer Transfers 10.02.2024 • Procedure Licence Obligations Access Contract - 04.02.2024</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>PERSONNEL INTERVIEWED:</b> <ul style="list-style-type: none"> <li>• Retail Energy Manager • Operations Analyst</li> </ul>
	4	NP	NR	<b>OBSERVATIONS:</b> <ul style="list-style-type: none"> <li>• A review of the Western Power Portal confirmed there were no erroneous transfer during the audit period.</li> <li>• It was understood that the Licensee could transfer a customer to themselves or away if an erroneous transfer occurred. They could not direct Western Power to transfer a customer to a specific party. An Erroneous Transfer notice would have instructed Western Power to return the customer to their original retailer, but this did not eventuate during the audit period.</li> </ul>
	<b>RECOMMENDATION:</b> NIL			
27 [2]	Electricity Industry Customer Transfer Code, CI 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 nominated transfer date, unless otherwise agreed.			<b>FINDING:</b> The Licensee confirmed that during the audit period, all transfers were requested electronically via the Western Power Web Portal, accessible via the internet. Compliance was inherent in the Web Portal design as it constrained the number of transfers to less than the prescribed number. The portal limits customer transfers to the prescribed limit of 20, which limit also applies to transfers with the same nominated transfer date.
				<b>DOCUMENTS/SYSTEMS:</b> <ul style="list-style-type: none"> <li>• WP Web Portal • Procedure Licence Obligations Customer Transfers 10.02.2024 • Procedure Licence Obligations Access Contract - 04.02.2024 • Licence Obligations Metering Services Portal 10.02.2024 • Electricity Retail Licence Compliance and Policies 01.02.2024</li> </ul>
				<b>PERSONNEL INTERVIEWED:</b>

	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<div>• Retail Energy Manager • Operations Analyst</div> <div><b>OBSERVATIONS:</b></div> <div>• There were no examples of email communications with WP requesting Provide Meter Data (PMD) limits be temporarily increased provided for review.</div>
	4	NP	NR	
	RECOMMENDATION: NIL			
28 [2]	Electricity Industry Customer Transfer Code, CI 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.			<div><b>FINDING:</b> The Licensee confirmed that during the audit period, no CTRs were withdrawn due to verifiable consent ceasing to apply. Customer Transfer Requests were only submitted after an Electricity Supply Agreement was signed, witnessed, and countersigned.</div> <div><b>DOCUMENTS/SYSTEMS:</b></div> <div>• WP Web Portal • Procedure Licence Obligations Customer Transfers 10.02.2024 • Procedure Licence Obligations Access Contract - 04.02.2024 • Licence Obligations Metering Services Portal 10.02.2024 • Electricity Retail Licence Compliance and Policies 01.02.2024</div> <div><b>PERSONNEL INTERVIEWED:</b></div> <div>• Retail Energy Manager • Operations Analyst</div> <div><b>OBSERVATIONS:</b></div> <div>• The Licensee has developed control procedures for the CTR process.</div> <div>• Sample of ESA's and transfer dates were reviewed.</div> <div>• Verifiable Consent to transfer differed from Verifiable Consent to access data. In practice, a customer was only transferred after agreeing to contractual terms, with consent to transfer implicit in those terms to allow the retailer to fulfill its obligations. Withdrawing consent to transfer constituted a breach of contract.</div> <div>• The Operations Analyst commenced employment during the audit period and confirmed their understanding of the verifiable consent requirements.</div>
PRIORITY	CONTROLS RATING	COMPLIANCE RATING		
4	NP	NR		
RECOMMENDATION: NIL				

29 <sup>Δ</sup> [2]	Electricity Industry Customer Transfer Code, CI 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.		<p><b>FINDING:</b> The Licensee confirmed that during the audit period, the requirements in relation to the nominated transfer dates were not met due to administrative oversights. A review of all customer transfers indicated that there were 9 CTRs rejected due to "Transfer Date" non-compliances during the audit period.</p> <p>It was noted that all 9 rejected transfers were rescheduled to address the reason of rejected in a timely manner and the customers transfer request was subsequently completed. The Licensee confirmed that there were no customer complaints raised in relation to the rejection of the transfer.</p> <p>The previous audit identified obligation 29 compliant. It was noted that the non-compliances were not included in the annual compliance reports applicable to the audit period. The control procedure did not adequately detail the requirements and there was an absence of an effective internal audit program.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <p>• WP Web Portal • Procedure Licence Obligations Customer Transfers 10.02.2024 • Procedure Licence Obligations Access Contract - 04.02.2024 • Licence Obligations Metering Services Portal 10.02.2024 • Electricity Retail Licence Compliance and Policies 01.02.2024</p> <p><b>PERSONNEL INTERVIEWED:</b></p> <p>• Retail Energy Manager • Operations Analyst</p> <p><b>OBSERVATIONS:</b></p> <p>• It was noted that on the majority of occasions the requirements with regard to the transfer date referenced in clause 4.7 were met. However, it was noted by the Licensee these non-</p>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>
	4	B	2
	<p><b>01/2024 RECOMMENDATION:</b> In order to ensure the nominated transfer date is compliant with the specified times frames in the Customer Transfer Code, the Licensee is advised to strengthen control processes and revise relevant control procedures;</p> <ul style="list-style-type: none"><li>▪ Specify the requirements and depict the process with a flow chart or similar within the control procedure</li><li>▪ Highlight the requirements for consideration in scheduling CTRs to meet the specified timeframes and also the impact of Public Holidays in counting business days for meter transfer within the control procedure.</li><li>▪ Amend the control procedure to include a step to check the NMI has not already had a CTR raised by the Licensee.</li></ul>		

	<ul style="list-style-type: none"> <li>Develop an internal audit process for Retail Licence compliance obligations and ensure this is completed so as to facilitate accurate reporting of information to the ERA in the annual compliance reports.</li> <li>Review the rejected CTRs and identify if there is a training need for an individual or all applicable employees. Ensure training is provided in any of the corrective actions undertaken.</li> </ul>			<p>compliances with the mandated transfer process, could potentially lead to operational inefficiencies and customer dissatisfaction.</p> <ul style="list-style-type: none"> <li>The administrative oversight was primarily due to the Web Portal accepting transfers outside the prescribed timeframes when the meter type required extended timeframes or where public holidays occurred. It was noted that the portal routinely prevented processing of CTRs when outside the parameters. Additionally, staff changeover, training and awareness to control procedures and requirements may have also contributed to the oversights.</li> <li>The Licensee confirmed communication with WPN to reschedule rejected transfer dates.</li> </ul>
30 [2]	Electricity Industry Customer Transfer Code, CI 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.			<p><b>FINDING:</b> During the audit period the Licensee confirmed, Western Power issued a monthly invoice detailing chargeable transactions. Blue Star Energy paid all costs incurred by Western Power, as the network operator.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"> <li>WP Web Portal • Procedure Licence Obligations Customer Transfers 10.02.2024</li> <li>Procedure Licence Obligations Access Contract - 04.02.2024 • Electricity Retail Licence Compliance and Policies 01.02.2024 • WP Non Network Invoices</li> </ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"> <li>Retail Energy Manager • Operations Analyst</li> </ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"> <li>The Licensee confirmed non-energy invoices were paid where they were incurred for providing and/or installing a meter if a customer transfer request is withdrawn. Sample invoices were provided.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	4	NP	1	
	<b>RECOMMENDATION:</b> NIL			



34 [2]	Electricity Industry Customer Transfer Code, CI 4.9(6) - A network operator and retailer must agree to a revised nominated transfer date in certain circumstances.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, on the occasions where Western Power and the Blue Star Energy had to agree to a revised nominated transfer date, the parties made reasonable endeavours to resolve with the Licensee any potential grounds for objection prior to objecting to the CTR, as such an agreement for a revised nominated transfer date was achieved.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• WP Web Portal • Procedure Licence Obligations Customer Transfers 10.02.2024</li><li>• Procedure Licence Obligations Access Contract - 04.02.2024 • Electricity Retail Licence Compliance and Policies 01.02.2024 • ETAC - Blue Star Energy - executed copy 21 May 2014</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"><li>• It was understood that this pertained to customer transfers and occurred primarily when Western Power negotiated a power outage with a customer to upgrade a meter.</li><li>• Control procedures were established for CTR processes.</li></ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
37A+ [2]	Electricity Industry Customer Transfer Code, CI 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 other person referred to in clause 4.12(1)(a)(ii).			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, in relation to Western Power's obligations following receipt of a valid CTR, Blue Star Energy and Western Power agreed to revise the nominated transfer dates in the certain circumstances specified.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p>

				<ul style="list-style-type: none"><li>• WP Web Portal • Procedure Licence Obligations Customer Transfers 10.02.2024</li><li>• Procedure Licence Obligations Access Contract - 04.02.2024 • Electricity Retail Licence Compliance and Policies 01.02.2024 • ETAC - Blue Star Energy - executed copy 21 May 2014</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"><li>• Communication processes established electronically through the Web Portal and email communication with Western Power.</li></ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
39 [2]	Electricity Industry Customer Transfer Code, CI 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.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, accepted all Western Power’s reasonable endeavours to set a new nominated transfer date which was as close as practicable to the original nominated transfer date.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• WP Web Portal • Procedure Licence Obligations Customer Transfers 10.02.2024</li><li>• Procedure Licence Obligations Access Contract - 04.02.2024 • Electricity Retail Licence Compliance and Policies 01.02.2024 • ETAC - Blue Star Energy - executed copy 21 May 2014</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"><li>• Actual values were obtained for all meters before the nominated transfer date occurred.</li></ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	

	4	NP	1	<ul style="list-style-type: none"> <li>It was understood it was not practicable for the meter to be not read as contestable meters stored data for a specified number of days and were usually read remotely.</li> <li>It was noted that any Type 6 meters Blue Star Energy nominated to transfer must have had a meter change and meter read before transfer can occur.</li> </ul>
	<b>RECOMMENDATION:</b> NIL			
40 [NR]	Electricity Industry Customer Transfer Code, CI 4.12(3) - The parties to an access contract must negotiate in good faith any necessary amendments to the access contract arising from certain circumstances.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, there was no requirement for Western Power re-execute an ETAC with Blue Star Energy.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"> <li>ETAC - Blue Star Energy - executed copy 21 May 2014</li> </ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"> <li>Retail Energy Manager • Operations Analyst</li> </ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"> <li>The referenced provision allowed for the automatic addition and deletion of customer NMIs as they transferred between retailers. This process occurred automatically, with no express mention or acknowledgment, eliminating the need for negotiation.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	5	NP	NR	
	<b>RECOMMENDATION:</b> NIL			
43 [NR]	Electricity Industry Customer Transfer Code, CI 4.15 - In the case of a transfer to reverse an erroneous transfer, a network operator and all affected retailers (and, if applicable, 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.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, there were no requirements to rectify an erroneous transfer.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"> <li>WP Web Portal • CTR Export- Erroneous Transfer</li> </ul> <p><b>PERSONNEL INTERVIEWED:</b></p>

	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<div>• Retail Energy Manager • Operations Analyst</div> <div><b>OBSERVATIONS:</b></div> <div>• An export from the Web Portal confirming no erroneous transfers was provided for review.</div>
	5	NP	NR	
	RECOMMENDATION: NIL			
44 [2]	Electricity Industry Customer Transfer Code, CI 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.			<div><b>FINDING:</b> The Licensee confirmed that during the audit period, control procedures confirmed that electronic copies of verifiable consent were maintained for the required 2-year period.</div> <div><b>DOCUMENTS/SYSTEMS:</b></div> <div>• WP Web Portal • WP Build Pack • WP Web Portal Export - All CTRs • Procedure Licence Obligations Customer Transfers 10.02.2024 • Policy - Customer Data and Verifiable Consent • CTR Export- Erroneous Transfer</div> <div><b>PERSONNEL INTERVIEWED:</b></div> <div>• Retail Energy Manager • Operations Analyst</div> <div><b>OBSERVATIONS:</b></div> <div>• It was noted that the verifiable consent given by a contestable customer for a CTR was evident as the customers signed ESA.</div> <div>• There were external drives for data security.</div> <div>• In practice, the verifiable consent was retained permanently to avoid the need for monitoring.</div>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
45 [2]	Electricity Industry Customer Transfer Code, CI 4.17 - A previous retailer must not bill a contestable customer for charges incurred after the transfer time, except in the case of an erroneous transfer.			<div><b>FINDING:</b> The Licensee confirmed that during the audit period, there were no instances where customers were billed for charges after the transfer date.</div> <div><b>DOCUMENTS/SYSTEMS:</b></div>

				<ul style="list-style-type: none"><li>• WP Web Portal • ETAC - Blue Star Energy - executed copy 21 May 2014</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"><li>• Billing procedures were established and included an invoice checking spreadsheet for new customers.</li><li>• It was understood there were no instances where an erroneous transfer required Blue Star Energy as the previous retailer to bill a contestable customer for charges incurred after the transfer time</li><li>• Invoicing was based on meter data provided through the Web Portal. Protocols related to the Web Portal would result in meter data not being available for the licensee to bill a customer after the transfer time.</li></ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	4	NP	1	
	<b>RECOMMENDATION:</b> NIL			
48A [2]	Electricity Industry Customer Transfer Code, CI 6.1 - All notices must be in writing and delivered as described in subclauses 6.1(a)-(c).			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, in all instances where communication with Western Power was intended to be a recognised as a valid notice, then the notice or other communication of information was via means as described in subclauses 6.1(a)-(c). General queries and communication with Western Power Liaison contact routinely via email or telephone.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• WP Web Portal • WP Build Pack • ETAC - Blue Star Energy - executed copy 21 May 2014</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul>

				<b>OBSERVATIONS:</b> <ul style="list-style-type: none"><li>• All transfers and data transactions were conducted electronically via the portal. Communication with Western Power’s account manager was via email and standard formats.</li><li>• For a notice to be valid under this Code, it had to be in writing and sent:<ul style="list-style-type: none"><li>(a) by post to the recipient’s notified postal address,</li><li>(b) by facsimile to the recipient’s notified facsimile number (fax was not used by the Licensee), or</li><li>(c) electronically to the recipient’s notified electronic communication address.</li></ul></li></ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	4	NP	1	
	<b>RECOMMENDATION:</b> NIL			
49 [2]	Electricity Industry Customer Transfer Code, CI 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, notices related to data requests or customer transfer requests identified the connection point. All transfers and data transactions were conducted electronically via the Web Portal, using the National Meter Identifier (NMI) as a distinct and universal identifier for each connection point in the electricity market.  <b>DOCUMENTS/SYSTEMS:</b> <ul style="list-style-type: none"><li>• WP Web Portal • WP Build Pack • ETAC - Blue Star Energy - executed copy 21 May 2014</li><li>• Procedure Licence Obligations Customer Transfers 10.02.2024</li></ul> <b>PERSONNEL INTERVIEWED:</b> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <b>OBSERVATIONS:</b> <ul style="list-style-type: none"><li>• All transfers and data transactions were conducted electronically via the portal. Western Power used the NMI as the unique identifier and was responsible for allocating NMIs to exit points.</li></ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	4	NP	1	
	<b>RECOMMENDATION:</b> NIL			

52 [2]	Electricity Industry Customer Transfer Code, CI 6.4(1) - A retailer must notify its contact details to a network operator within three business days of a request.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, that whilst there was no specific request, Western Power required Blue Star Energy to notify its contact details as part of the ETAC obligations on two occasions.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• WP Web Portal • WP Build Pack • ETAC - Blue Star Energy - executed copy 21 May 2014</li><li>• Communication Contact Details Procedure • Licence Obligations Contact Details 06.02.2024 (signed)</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"><li>• The licensee moved premises and as such notified the change to contact details with effect from 20 November 2021 and 1 October 2022 and was provided within the 3 day period.</li></ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
53 * [2]	Electricity Industry Customer Transfer Code, CI 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.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, there were 2 occasions which warranted changes to Blue Star Energy's contact details. Corrective actions to address non-compliance identified during the previous audit were noted to be effective.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• WP Web Portal • WP Build Pack • ETAC - Blue Star Energy - executed copy 21 May 2014</li><li>• Communication Contact Details Procedure • Licence Obligations Contact Details 06.02.2024 (signed) • Corporate Calendar</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p>

				• Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b>  • The licensee moved premises and as such notified the change to contact details with effect from 20 November 2021 and 1 October 2022 and was provided within the 3 business day period.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	A	1	
	RECOMMENDATION: NIL			
54 <sup>Δ</sup> [2]	Electricity Industry Customer Transfer Code, CI 6.6 - A network operator or a retailer must send required electronic communications to the applicable electronic communication address, in accordance with the communication rules.			<b>FINDING:</b> The Licensee confirmed that during the audit period, use of the Western Power portal meets the requirements of the communication rules.  <b>DOCUMENTS/SYSTEMS:</b>  • WP Web Portal • WP Build Pack  <b>PERSONNEL INTERVIEWED:</b>  • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b>  • All transfers and data transactions were done electronically via the portal. Other communications are via email to the correct addresses.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
55 [NR]	Electricity Industry Customer Transfer Code, CI 7.1(1) - For a dispute in respect of a matter under, or in connection with, the 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy did not engage in dispute with regards to the Customer Transfer Code.  <b>DOCUMENTS/SYSTEMS:</b>  • WP Web Portal • ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Disputes and Good Faith - 19.02.2024



				<b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Chief Operational Officer
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>OBSERVATIONS:</b> • Dispute resolution processes were defined in the ETAC and the Customer Transfer Code.
	5	NP	NR	
	<b>RECOMMENDATION:</b> NIL			
56 [NR]	Electricity Industry Customer Transfer Code, CI 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 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy did not engage in dispute with regards to the Customer Transfer Code.
				<b>DOCUMENTS/SYSTEMS:</b> • WP Web Portal • ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Disputes and Good Faith - 19.02.2024
				<b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Chief Operational Officer
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>OBSERVATIONS:</b> • Reference to the compliance requirements i.e. 10 business days were referenced in the Compliance Policy – Disputes and Good Faith.
	5	NP	NR	
	<b>RECOMMENDATION:</b> NIL			
57 [2]	Electricity Industry Customer Transfer Code, CI 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy did not engage in dispute with regards to the Customer Transfer Code.
				<b>DOCUMENTS/SYSTEMS:</b>

				<ul style="list-style-type: none"> <li>• WP Web Portal • ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Disputes and Good Faith - 19.02.2024</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>PERSONNEL INTERVIEWED:</b> <ul style="list-style-type: none"> <li>• Retail Energy Manager • Chief Operational Officer</li> </ul>
	4	NP	NR	
	<b>RECOMMENDATION:</b> NIL			<b>OBSERVATIONS:</b> <ul style="list-style-type: none"> <li>• NIL</li> </ul>
58 <sup>Δ</sup> [2]	Electricity Industry Customer Transfer Code, CI 7.2(4) - A disputing party that refers a dispute to the arbitrator must provide the arbitrator with prescribed details of the nature of the dispute.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy did not engage in dispute with regards to the Customer Transfer Code.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>DOCUMENTS/SYSTEMS:</b> <ul style="list-style-type: none"> <li>• WP Web Portal • ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Disputes and Good Faith - 19.02.2024</li> </ul>
	4	NP	NR	
	<b>RECOMMENDATION:</b> NIL			<b>PERSONNEL INTERVIEWED:</b> <ul style="list-style-type: none"> <li>• Retail Energy Manager • Chief Operational Officer</li> </ul>
59 [NR]	Electricity Industry Customer Transfer Code, CI 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy did not engage in dispute with regards to the Customer Transfer Code.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>DOCUMENTS/SYSTEMS:</b>
	4	NP	NR	
	<b>RECOMMENDATION:</b> NIL			<b>OBSERVATIONS:</b> <ul style="list-style-type: none"> <li>• NIL</li> </ul>

	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	• WP Web Portal • ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Disputes and Good Faith - 19.02.2024  <b>PERSONNEL INTERVIEWED:</b>  • Retail Energy Manager • Chief Operational Officer  <b>OBSERVATIONS:</b>  • NIL
	5	NP	NR	
	RECOMMENDATION: NIL			
12 Electricity Industry Act - Licence Conditions and Obligations				
101 [2]	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 24 months (or any longer period that the ERA allows).			<b>FINDING:</b> The previous Performance Audit report was provided to the ERA in 2020 for the audit period of 48 months from 1 March 2016 to 28 February 2020. This performance audit for the period from 1 March 2020 to 28 February 2024 was initiated in accordance with the ERA's Audit Guidelines. The auditor was approved by the ERA.  <b>DOCUMENTS/SYSTEMS:</b>  • ERA website • Corporate Calendar  <b>PERSONNEL INTERVIEWED:</b>  • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b>  • Notice published on the ERA website 20 July 2020.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
105* Δ [2]	Economic Reg Authority (Licensing Funding) Regs 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy paid the prescribed annual licence fees to the ERA in accordance with the obligations.

				<p>The Licensee's control environment in relation to compliance with this requirement was noted to be effective. The Retail Energy Manager confirmed the controls in relation scheduled payments.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• Corporate Calendar • ERA Invoices • Infinite Energy Invoicing Procedures</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst • Administration Officer</li></ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"><li>• A report of payments was provided by the Licensee; it was noted that standing invoices were paid within the payment terms for the duration of the audit period.</li><li>• The Licensee has established a corporate calendar.</li></ul>
	4	A	1	
	RECOMMENDATION: NIL			
106 <sup>Δ</sup> [NR]	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.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy had limited capacity to minimize 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. Western Power as the Network provider fulfil this obligation.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• Blue Star Energy website • ETAC - Blue Star Energy - executed copy 21 May 2014</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	

	5	NP	1	<b>OBSERVATIONS:</b> <ul style="list-style-type: none"><li>• In the event of a power interruption the Licensee refers the Customer to the Western Power outages website.</li></ul>
	RECOMMENDATION: NIL			
107 <sup>Δ</sup> [2]	Electricity Industry Act, section 41(6) - A licensee must pay the costs of taking an interest in land or an easement over land.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy did not have any interests or easements in respect of land held by a public authority.  <b>DOCUMENTS/SYSTEMS:</b> <ul style="list-style-type: none"><li>• Electricity Retail Licence Compliance and Policies 01.02.2024</li></ul> <b>PERSONNEL INTERVIEWED:</b> <ul style="list-style-type: none"><li>• Retail Energy Manager • Chief Operational Officer</li></ul> <b>OBSERVATIONS:</b> <ul style="list-style-type: none"><li>• NIL</li></ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			
13 Electricity Licences – Licence Conditions and Obligations				
119 [2]	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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy maintained its financial records in compliance with all applicable Australian Accounting Standards.  <b>DOCUMENTS/SYSTEMS:</b> <ul style="list-style-type: none"><li>• Letter Finance Team 2024 • Financial Reports FYE (31st March) 2021-2023</li></ul> <b>PERSONNEL INTERVIEWED:</b> <ul style="list-style-type: none"><li>• Retail Energy Manager • Chief Operational Officer • Manager Finance</li></ul>

	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	<b>OBSERVATIONS:</b> <ul style="list-style-type: none"> <li>The Licensee provided verification during the site audit of externally audited (i.e. KPMG) assessment of financial statements for the FYE 21/22/23.</li> <li>The financial statements were for march year end due to parent company requirements.</li> </ul>
	<b>RECOMMENDATION:</b> NIL			
121 [2]	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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, the 2020 Performance Audit was conducted in accordance with the ERA's standard Audit Guidelines. The Licensee engaged GES for the audit period 1 March 2020 to 28 February 2024 and the engagement process adhered to the requirements of the Audit Guidelines.
				<b>DOCUMENTS/SYSTEMS:</b> <ul style="list-style-type: none"> <li>Procedure Licence Obligations ERA 10.02.2024</li> </ul>
				<b>PERSONNEL INTERVIEWED:</b> <ul style="list-style-type: none"> <li>Retail Energy Manager • Operations Analyst</li> </ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	<b>OBSERVATIONS:</b> <ul style="list-style-type: none"> <li>NIL</li> </ul>
	<b>RECOMMENDATION:</b> NIL			
123 [2]	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 the licensee's ability to meet its obligations.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy was not under external administration and there were not significant changes affecting the Licensee's ability to meet its obligations.
				<b>DOCUMENTS/SYSTEMS:</b>

				<ul style="list-style-type: none"><li>• Procedure Licence Obligations ERA 10.02.2024 • ERA website • Infinite Energy website</li></ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<b>PERSONNEL INTERVIEWED:</b>
	4	NP	NR	<ul style="list-style-type: none"><li>• Retail Energy Manager • Chief Operational Officer</li></ul>
	RECOMMENDATION: NIL			<b>OBSERVATIONS:</b> <ul style="list-style-type: none"><li>• NIL</li></ul>
124 * [2]	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.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy complied with the dates for the submission of reporting and licence payment requirements.</p> <p>The Licensee had the following provision of information requirements during the audit period.</p> <ul style="list-style-type: none"><li>• Annual Compliance Report - Compliance Reports due for submission by the 31 August annually were submitted on time, (Reporting years 2020-2023 within audit scope)</li><li>• Standing Charges Data – Standing data due for submission by the 30 September annually were submitted on time, (Reporting years 2020-2023 within audit scope)</li></ul> <p>However, the Licensee did not include the breach of obligation 29 in subsequent annual compliance reports. It was noted the Licensee had not established a formal internal audit program to verify the compliance with retail licence obligations The Control Procedures in relation to the correct collection and handling of data that the Licensee provided to the ERA and/or compliance related activities were generally adequate to facilitate accurate reporting of information to the ERA. However, improvement to the monitoring of controls/performance through an internal audit program would support ongoing compliance.</p> <p>It was noted that obligation 124 was raised as recommendation 3/2020 in the previous audit PAIP, the corrective action was considered effective as the timely submission of the annual</p>

				<p>compliance reports was noted. As such, the recommendation raised has been raised independently of the previous con-compliance and was applicable to administrative control.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"> <li>• Compliance Policy - Non-Compliance Register • Procedure Licence Obligations ERA 10.02.2024 • ERA Compliance Statement YE June 2020 • ERA Compliance Statement YE June 2021 • Annual Compliance Report- BLUESTAR 2022 • Annual Compliance Report- BLUESTAR 2023 signed</li> </ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"> <li>• Retail Energy Manager • Operations Analyst</li> </ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"> <li>• The Licensee made notable improvements to its control environment, supported by a corporate culture of compliance. This included assigning authority and responsibility and documenting policies and procedures.</li> </ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	4	B	2	
	<p><b>02/2024 RECOMMENDATION:</b> Develop an internal audit process for Retail Licence compliance obligations and ensure this is completed so as to facilitate accurate reporting of information to the ERA in the annual compliance reports.</p>			
125 [2]	<p>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.</p>			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, there were no requirements to publish information as directed by the ERA.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"> <li>• Electricity Retail Licence 22, Blue Star Energy Pty Ltd</li> </ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"> <li>• Retail Energy Manager • Operations Analyst</li> </ul>



	<table><tr><th>PRIORITY</th><th>CONTROLS RATING</th><th>COMPLIANCE RATING</th></tr><tr><td>4</td><td>NP</td><td>NR</td></tr><tr><td colspan="3">RECOMMENDATION: NIL</td></tr></table>	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	4	NP	NR	RECOMMENDATION: NIL			<b>OBSERVATIONS:</b> <ul style="list-style-type: none"><li>• The Licensee does not have small use customers and as such no requirements to publish information.</li></ul>
PRIORITY	CONTROLS RATING	COMPLIANCE RATING									
4	NP	NR									
RECOMMENDATION: NIL											
126 [2]	Retail Licence, condition 3.7.1 - All notices must be in writing, unless otherwise specified.	<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy demonstrated evidence of notices and correspondence with ERA in regard to Blue Star Energy's Retail Licence obligations.  <b>DOCUMENTS/SYSTEMS:</b> <ul style="list-style-type: none"><li>• ERA website • Infinite Energy website</li></ul> <b>PERSONNEL INTERVIEWED:</b> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <b>OBSERVATIONS:</b> <ul style="list-style-type: none"><li>• <a href="https://www.infiniteenergy.com.au/business-electricity">https://www.infiniteenergy.com.au/business-electricity</a></li></ul>									
	<table><tr><th>PRIORITY</th><th>CONTROLS RATING</th><th>COMPLIANCE RATING</th></tr><tr><td>4</td><td>NP</td><td>1</td></tr><tr><td colspan="3">RECOMMENDATION: NIL</td></tr></table>	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	4	NP	1	RECOMMENDATION: NIL			
PRIORITY	CONTROLS RATING	COMPLIANCE RATING									
4	NP	1									
RECOMMENDATION: NIL											
15 Electricity Industry Metering Code – Licence Conditions and Obligations											
324 [2]	Electricity Industry Metering Code, CI 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 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.	<b>FINDING:</b> The Licensee confirmed that during the audit period, there were no instances where Blue Star Energy identified bi-directional electricity flows at a metering point that had not previously experienced such flows. Consequently, there were no changes in a customer's circumstances at any metering point due to the emergence of bi-directional flows.  <b>DOCUMENTS/SYSTEMS:</b> <ul style="list-style-type: none"><li>• Western Power portal-user-guide-version-20191129</li><li>• ESA Unbundled Terms &amp; Conditions • WP Web Portal - Customer attribute update</li></ul>									

				<b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Operations Analyst
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>OBSERVATIONS:</b> • It was understood that internal control processes would identify sites where bi-directional electricity flows occurred at a metering point that had not previously experienced such flows
	4	NP	NR	
	<b>RECOMMENDATION:</b> NIL			
339 [2]	Electricity Industry Metering Code, CI 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy was not made aware of any outages or malfunction of a metering installation in relation to customer accounts.  <b>DOCUMENTS/SYSTEMS:</b> • WP Web Portal  <b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> • The Licensee has established processes to monitor discrepancies in metering data.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	4	NP	NR	
	<b>RECOMMENDATION:</b> NIL			
	371 [NR]	Electricity Industry Metering Code, CI 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.		

				• WP Web Portal
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>PERSONNEL INTERVIEWED:</b>
	5	NP	NR	• Retail Energy Manager • Operations Analyst
	<b>RECOMMENDATION:</b> NIL			<b>OBSERVATIONS:</b> • NIL
372 <sup>Δ</sup> [NR]	Electricity Industry Metering Code, CI 4.5(1) - A Code participant must not knowingly permit the registry to be materially inaccurate.			<b>FINDING:</b> The Licensee confirmed that during the audit period, meter information and readings were routinely checked as part of the billing processes. If the information or usage appeared incorrect compared to historical records, with no discernible reason, Blue Star Energy would in the first instance contact the customer to discuss the potential cause. Then, if necessary, Blue Star Energy may then request Western Power to review their records.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>DOCUMENTS/SYSTEMS:</b>
	5	NP	1	• WP Web Portal
	<b>RECOMMENDATION:</b> NIL			<b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> NIL
373 [2]	Electricity Industry Metering Code, CI 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 the registry, then it must notify the network operator and provide details of the change or inaccuracy within the timeframes prescribed.			<b>FINDING:</b> Refer to finding for obligation 371.  <b>DOCUMENTS/SYSTEMS:</b> • WP Web Portal

	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	<b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Operations Analyst
	<b>RECOMMENDATION:</b> NIL			<b>OBSERVATIONS:</b> NIL
388 [2]	Electricity Industry Metering Code, CI 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).			<b>FINDING:</b> The Licensee confirmed that during the audit period, that Blue Star Energy provided Western Power when requested, information to assist them to validate energy data contained in the metering database as required by their obligations, refer Appendix 2 of the Metering Code.  <b>DOCUMENTS/SYSTEMS:</b> • WP Web Portal
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Operations Analyst
	4	NP	1	<b>OBSERVATIONS:</b> NIL
	<b>RECOMMENDATION:</b> NIL			
402 [2]	Electricity Industry Metering Code, CI 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 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, that Blue Star Energy provided standing data and validated, substituted, or estimated energy data to their customer when required by an enactment or agreement for billing purposes or to provide metering services.  <b>DOCUMENTS/SYSTEMS:</b> • WP Web Portal • Procedure Licence Obligations Customer Data VC - 06.02.2024

		<b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Operations Analyst		
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>OBSERVATIONS:</b> • NIL
	4	NP	1	
	<b>RECOMMENDATION:</b> NIL			
406 [2]	Electricity Industry Metering Code, CI 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 Code and elsewhere, and provide that information to the network operator.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy, when requested by the network operator and in accordance with good electricity industry practice, used reasonable endeavours to collect information from customers to assist the network operator in meeting its obligations under the Code and elsewhere, and provided that information to the network operator.  <b>DOCUMENTS/SYSTEMS:</b> • WP Web Portal • Procedure Licence Obligations Customer Data VC - 06.02.2024 • ESA Unbundled Template- new  <b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Operations Analyst
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	<b>OBSERVATIONS:</b> • It was understood this mainly required the customer to grant Western Power access to the meter. The network operator acted as the sole meter data agent, while the Licensee had no physical role in metering.
	5	NP	1	
	<b>RECOMMENDATION:</b> NIL			
407 [NR]	Electricity Industry Metering Code, CI 5.19(2) - 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy complied with any request to collect and maintain a record of the address, site and customer attributes other than that provided at transfer.

	Note: The prescribed information listed in clause 5.19(2) was changed by the Electricity Industry (Metering) Amendment Code 2018.			<b>DOCUMENTS/SYSTEMS:</b>  • Web Portal • Procedure Licence Obligations Customer Data VC - 06.02.2024  <b>PERSONNEL INTERVIEWED:</b>  • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b>  • It was noted in general this information was collected by Western Power.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	1	
	RECOMMENDATION: NIL			
408 [2]	Electricity Industry Metering Code, CI 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, Blue Star Energy established procedures to ensure the supply address, a site details notification update were completed.  <b>DOCUMENTS/SYSTEMS:</b>  • Web Portal • Procedure Licence Obligations Customer Data VC - 06.02.2024  <b>PERSONNEL INTERVIEWED:</b>  • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b>  • In practice, Western Power collected this information, and the Licensee accepted it unless a manifest error was evident.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
410 <sup>Δ</sup>	Electricity Industry Metering Code, CI 5.19(6) - The user must use reasonable endeavours to ensure that it does not notify the network operator of a change in an			

[NR]	attribute described in subclause 5.19(2) that results from the provision of standing data by the network operator to the user.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, confirmed that Western Power generates notice of changed standing data attributes, which the licensee acknowledged without further correspondence to Western Power using the web portal.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• Web Portal • Procedure Licence Obligations Customer Data VC - 06.02.2024 • Procedure Licence Obligations Access Contract -04.02.2024 • ETAC - Blue Star Energy - executed copy 21 May 2014</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"><li>• NIL</li></ul>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	1	
	RECOMMENDATION: NIL			
416 <sup>Δ</sup> [2]	Electricity Industry Metering Code, Cl 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.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, when meter tests were requested Blue Star Energy was a user under the code at the time of the request.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• Web Portal • Procedure Licence Obligations Customer Data VC - 06.02.2024 • Western Power portal-user-guide-version-20191129</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <p><b>OBSERVATIONS:</b></p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	

	<b>RECOMMENDATION:</b> NIL			<ul style="list-style-type: none"><li>It was understood, the Licensee may request a test only if at the time of the request they were the incumbent retailer.</li></ul>
417 [2]	Electricity Industry Metering Code, CI 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, that Blue Star Energy could only request a test only if at the time of the request it is the incumbent retailer. Blue Star Energy made no requests that were inconsistent with any access arrangement or agreement.
				<b>DOCUMENTS/SYSTEMS:</b> <ul style="list-style-type: none"><li>Web Portal • Procedure Licence Obligations Customer Data VC - 06.02.2024 • ETAC - Blue Star Energy - executed copy 21 May 2014</li></ul>
				<b>PERSONNEL INTERVIEWED:</b> <ul style="list-style-type: none"><li>Retail Energy Manager • Operations Analyst</li></ul>
				<b>OBSERVATIONS:</b> <ul style="list-style-type: none"><li>NIL</li></ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	4	NP	1	
	<b>RECOMMENDATION:</b> NIL			
435 [2]	Electricity Industry Metering Code, CI 5.27 - Upon request from a network operator, the current user for a connection point must provide the network operator with customer attribute information that it reasonably believes are missing or incorrect within the timeframes prescribed.			<b>FINDING:</b> The Licensee confirmed that during the audit period, that Blue Star Energy provided any requested information in accordance with the communication rules within 2 business days after receiving the request (or within the time specified in the applicable service level agreement).
				<b>DOCUMENTS/SYSTEMS:</b> <ul style="list-style-type: none"><li>Web Portal • Procedure Licence Obligations Customer Data VC - 06.02.2024</li></ul>
				<b>PERSONNEL INTERVIEWED:</b>



	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	• Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b>  • In practice, Western Power collected this information, and the Licensee accepted it unless a manifest error was evident.
	4	NP	1	
	RECOMMENDATION: NIL			
448 [2]	Electricity Industry Metering Code, CI 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, that Blue Star Energy had an ETAC and complied with rules, procedures, agreements and criteria prescribed. The Licensee used the Western Power portal to make all metering transactions and thus meet compliance with Western Power's rules, procedures, agreements and criteria.  <b>DOCUMENTS/SYSTEMS:</b>  • WP Web Portal • ETAC - Blue Star Energy - executed copy 21 May 2014 • Model Service Level Agreement Extended and Additional Metering Service Fees-2024  <b>PERSONNEL INTERVIEWED:</b>  • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b>  • Relevant documentation included Metering Code Communication Rules (refer Build Pack SWIS Communication Rules), Model Service Level Agreement, Metrology Procedure.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
451* Δ [NR]	Electricity Industry Metering Code, CI 7.2(1) - Code participants must use reasonable 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, that despite Blue Star Energy relocating premise on 2 occasions there was no impact to communication with Western Power. Evidence of communication with network operator reviewed.  <b>DOCUMENTS/SYSTEMS:</b>

				<ul style="list-style-type: none"><li>• WP Web Portal • Communication Contact Details • Procedure Licence Obligations Contact Details 06.02.2024 • Infinite Energy Website • ESA Unbundled Template- new • Corporate Calendar</li></ul> <p><b>PERSONNEL INTERVIEWED:</b></p> <ul style="list-style-type: none"><li>• Retail Energy Manager • Operations Analyst</li></ul> <p><b>OBSERVATIONS:</b></p> <ul style="list-style-type: none"><li>• Blue Star Energy and Western Power used reasonable endeavours to ensure they could send and receive notices by post, facsimile, and electronic communication. They also notified the network operator of a telephone number for voice communication in connection with the Code.</li><li>• It was noted that Blue Star Energy still offers facsimile (although this is a generally an obsolete means of communication) contact details on its website and ESAs.</li><li>• Evidence of communication with the network operator was sighted.</li><li>• Corrective actions from the previous 2016 performance audit non-compliance were noted to be effective.</li></ul>
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	5	A	1	
	<b>RECOMMENDATION:</b> NIL			
453 <sup>Δ</sup> [2]	Electricity Industry Metering Code, CI 7.2(4) - If requested by a network operator with whom it has entered into an access contract, the Code participant must notify its contact details to a network operator within 3 business days after the request.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, that Blue Star Energy complied with the clauses of its access contract and as such, on 2 occasions, notified the network operator its contact details within the 3 business day timeframe.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <ul style="list-style-type: none"><li>• ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Access Contract -04.02.2024 • Communication Contact Details • Procedure Licence Obligations Contact Details 06.02.2024</li></ul>

				<b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> • The Licensee moved premises on two occasions during the audit period.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	4	NP	NR	
	<b>RECOMMENDATION:</b> NIL			
454 *Δ [2]	Electricity Industry Metering Code, CI 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, that Blue Star Energy notified the Western Power of any changes to contact details at least 3 business days before the change took effect. There were 2 occasions where this occurred, and both complied with the 3-day rule.  <b>DOCUMENTS/SYSTEMS:</b> • ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Access Contract -04.02.2024 • Communication Contact Details • Procedure Licence Obligations Contact Details 06.02.2024 • Corporate Calendar  <b>PERSONNEL INTERVIEWED:</b> • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> • The licensee moved premises and as such notified the change to contact details with effect from 20 November 2021 and 1 October 2022. Compliance with the 3 business day requirement was confirmed.
	<b>PRIORITY</b>	<b>CONTROLS RATING</b>	<b>COMPLIANCE RATING</b>	
	4	A	1	
	<b>RECOMMENDATION:</b> NIL			

455 [2]	Electricity Industry Metering Code, CI 7.5 - 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 which it was disclosed, or another purpose contemplated by the Code.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, that Blue Star Energy, subject to subclauses 5.17A and 7.6, did not disclose or permit the disclosure of confidential information provided under or in connection with the Code. Confidential information was only used or reproduced for the purpose for which it was disclosed, or another purpose contemplated by the Code. The Licensee confirmed that during the audit period, Blue Star Energy had established internal policies and codes of conduct regarding privacy, confidentiality, and the handling of sensitive information. In the Metering Code, "confidential information" referred to standing data, energy data, and any other information that was confidential or commercially sensitive to a customer or code participant.</p> <p><b>DOCUMENTS/SYSTEMS:</b></p> <p>• ETAC - Blue Star Energy - executed copy 21 May 2014 • Infinite Energy Privacy Collection Statement 1.0 • ESA Unbundled Template- new • Procedure Licence Obligations Customer Data VC - 06.02.2024</p> <p><b>PERSONNEL INTERVIEWED:</b></p> <p>• Chief Operational Officer • Retail Energy Manager • Operations Analyst</p> <p><b>OBSERVATIONS:</b></p> <p>• The Licensee has developed an Infinite Energy Privacy Collection Statement 1.0</p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
456 [2]	Electricity Industry Metering Code, CI 7.6(1) - A Code participant must disclose or permit the disclosure of confidential information that is required to be disclosed by the Code.			<p><b>FINDING:</b> The Licensee confirmed that during the audit period, data related to a contestable customer was used solely to provide that customer with a quotation for electricity supply or to initiate their transfer. Confidential information was disclosed by the Licensee only as required. This procedure was referenced in the control procedures.</p>

				<b>DOCUMENTS/SYSTEMS:</b> • ETAC - Blue Star Energy - executed copy 21 May 2014 • Infinite Energy Privacy Collection Statement 1.0 • Procedure Licence Obligations Customer Data VC - 06.02.2024  <b>PERSONNEL INTERVIEWED:</b> • Chief Operational Officer • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> • Refer observations for obligation 455.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
457 [NR]	Electricity Industry Metering Code, CI 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations.  <b>DOCUMENTS/SYSTEMS:</b> • ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Disputes and Good Faith - 19.02.2024  <b>PERSONNEL INTERVIEWED:</b> • Chief Operational Officer • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	NR	
	RECOMMENDATION: NIL			
458	Electricity Industry Metering Code, CI 8.1(2) - If a dispute is not resolved within 10 business days after the dispute is referred to representative negotiations, the disputing			

[NR]	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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations.  <b>DOCUMENTS/SYSTEMS:</b> • ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Disputes and Good Faith - 19.02.2024  <b>PERSONNEL INTERVIEWED:</b> • Chief Operational Officer • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	NR	
	RECOMMENDATION: NIL			
459 [NR]	Electricity Industry Metering Code, CI 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 officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.			<b>FINDING:</b> The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations.  <b>DOCUMENTS/SYSTEMS:</b> • ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Disputes and Good Faith - 19.02.2024  <b>PERSONNEL INTERVIEWED:</b> • Chief Operational Officer • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	NR	
	RECOMMENDATION: NIL			

460 [2]	Electricity Industry Metering Code, CI 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.			<b>FINDING:</b> The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations.  <b>DOCUMENTS/SYSTEMS:</b> • ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Disputes and Good Faith - 19.02.2024 <b>PERSONNEL INTERVIEWED:</b> • Chief Operational Officer • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			
461 [NR]	Electricity Industry Metering Code, CI 8.3(2) - The disputing parties must at all times conduct themselves in a manner which is directed towards achieving the objective in subclause 8.3(1).			<b>FINDING:</b> The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations.  <b>DOCUMENTS/SYSTEMS:</b> • ETAC - Blue Star Energy - executed copy 21 May 2014 • Procedure Licence Obligations Disputes and Good Faith - 19.02.2024 <b>PERSONNEL INTERVIEWED:</b> • Chief Operational Officer • Retail Energy Manager • Operations Analyst  <b>OBSERVATIONS:</b> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	NR	
	RECOMMENDATION: NIL			

NOTE:

\* indicates reported as non-compliant in previous audit

Δ indicates change in audit priority from 2020 Audit Report

+ indicates added to Electricity Compliance Reporting Manual during the audit period

NP - not possible to provide a controls rating because no activity has taken place to exercise the obligation during the audit period.

NR - Not applicable to audit period and as such compliance was not assessed.



## APPENDIX 2 – AUDIT DOCUMENT LISTING

Documents Reviewed

**Table 12 - Documents Reviewed**

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

DOCUMENT REF NUMBER	DOCUMENT NAME	9 Electricity Industry Customer Transfer Code	12 Electricity Industry Act	13 Electricity Licences	15 Electricity Industry Metering Code
	List of all documentation reviewed, and evidence sampled.				
1	WP Web Portal	X	X	X	X
2	WP Build Pack (responsible personnel)	X	X	X	X
3	Procedure Licence Obligations Customer Data VC - 06.02.2024 (signed)	X	X	X	X
4	Procedure Licence Obligations Customer Transfers 10.02.2024 (signed)	X	X	X	X
5	Procedure Licence Obligations ERA 10.02.2024 (signed)	X	X	X	X
6	Electricity Retail Licence Compliance and Policies 01.02.2024 (signed)	X	X	X	X
7	Licence Obligations Metering Services Portal 10.02.2024 (signed)				X
8	CTR Export- Customer Transfer	X			
9	CTR Export- Erroneous Transfer	X			
10	Emails - WP Increase Meter Data History Requests	X			
11	Electricity Data Access Consent Form - final	X	X	X	X
12	Verifiable Consent Samples	X	X	X	X
13	Procedure Verifiable Consent 10.02.2024 (signed)	X	X	X	X
14	BSE Customer Register- Audit Period	X	X	X	X
15	ERA Compliance Statement YE June 2020 (signed)			X	
16	ERA Compliance Statement YE June 2021 (signed)			X	
17	17. Annual Compliance Report- BLUESTAR 2022 signed			X	
18	Annual Compliance Report- BLUESTAR 2023 signed			X	
19	Acknowledgement - 2020 Annual Compliance Report - ERL22 - Blue Star Energy Pty Ltd			X	
20	Acknowledgement - 2021 Annual Compliance Report - ERL22 - Blue Star Energy Pty Ltd			X	
21	RE_ BLUE STAR ENERGY Annual Compliance Report 2022			X	
22	RE_ Annual Compliance Report - ERL22 - Blue Star Energy Pty Ltd (1 July 2022 to 30 June 2023)			X	
23	Consent List_01032022 to 26022024 v02	X	X	X	X
24	BSE Customer Register- audit period	X	X	X	X

DOCUMENT REF NUMBER	DOCUMENT NAME	9 Electricity Industry Customer Transfer Code	12 Electricity Industry Act	13 Electricity Licences	15 Electricity Industry Metering Code
	List of all documentation reviewed, and evidence sampled.				
25	BSE Customer Register- audit period	X	X	X	X
26	Market Risk Report - Jan 2024				
27	Compliance Policy - Non Compliance Register	X	X	X	X
28	Western Power portal-user-guide-version-20191129	X	X	X	X
29	Procedure Licence Obligations Access Contract -04.02.2024 (signed)	X	X	X	X
30	ETAC - Blue Star Energy - executed copy 21 May 2014 (12021815)	X	X	X	X
31	BSE Organisational Chart	X	X	X	X
32	Western Power Meter Data Verify Reports				X
33	ERA Invoices		X		
34	Pricing Procedure V4	X	X	X	X
35	WP Non Network Invoices	X	X	X	X
36	Consent Management Procedure V2	X	X	X	X
37	Evidence of 37A	X			
38	Infinite Energy Invoicing Procedures	X	X	X	X
39	Electricity Retail Licence – Audit Overview	X	X	X	X
40	Communication Contact Details	X			X
41	Procedure Licence Obligations Contact Details 06.02.2024 (signed)	X			X
42	Corporate Calendar	X	X	X	X
43	Letter Finance Team 2024		X		
44	Model Service Level Agreement Extended and Additional Metering Service Fees-2024				X
45	ESA Unbundled Template- new	X	X	X	X
46	NTT Infinite Energy Supply Agreement 22022024 (executed)				
47	Procedure Licence Obligations Dispute Register 2023 (signed)				X
48	Procedure Licence Obligations Disputes and Good Faith - 19.02.2024 (signed)				X
49	Infinite Energy Privacy Collection Statement 1.0				X