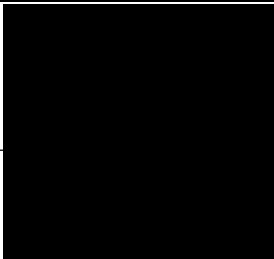


Performance Audit Report 2024

ERL17

Audit Report	Authorisation	Name	Position	Date
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GLOSSARY

AEMO	Australian Energy Market Operator
BFER	Blair Fox Energy Retail
CRM	Customer Relationship Management
CTR	Customer Transfer Request
EICTC	<i>Electricity Industry Customer Transfer Code 2016</i>
EIMC	<i>Electricity Industry Metering Code 2012 (As amended 2018)</i>
ERL17	Retail Licence for Blair Fox Energy Retail Pty Ltd
ERA	Economic Regulation Authority
ESA	Electricity Supply Agreement
ETAC	Electricity Transfer Access Contract
GES	Geographe Environmental Services
MW	Megawatt
LUC	Large Use Customer
NMI	National Meter Identifier
NSC	Non Standard Contract
SFC	Standard Form Contract
SUC	Small Use Customer
SWIN	South West Interconnected Network
SWIS	South West Interconnected System
VC	Verifiable Consent
VCF	Verifiable Consent Form
WPN	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 Blair Fox Energy Retail's (the Licensee) compliance, in all material respects, with the Electricity Retail Licence (ERL17) (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 April 2020 to 31 March 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, we confirm that the Licensee demonstrated compliance with its electricity retail licence obligations, maintained the integrity of its reporting to the ERA and other statutory organisations, and operated an effective control environment throughout the audit period, and as such Blair Fox Energy Retail has complied, in all material respects, with the Licence Conditions for the period from 1 April 2020 to 31 March 2024.

1.2 Basis for Qualified Opinion

With respect to the audit period 1 April 2020 to 31 March 2024, the Licensee continued to demonstrate a high level of compliance with its electricity retail licence since the 2020 Performance Audit. There are no non-compliances raised within the current audit period and the absence of corrective actions in the 2024 performance report reflects this. Blair Fox Energy Retail complied with the Licence Conditions as detailed below:

Table 1 – Summary of Non-Compliances Performance Audit 2024

REF NO.	LICENCE OBLIGATION ¹	SUMMARY OF ISSUE
NIL	NIL	There were no non-compliances with the Licensee's Electricity retail Licence identified during the audit period.

¹ 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	-	-	-	-	-	0
	B	-	-	-	-	-	0
	C	-	-	-	-	-	0
	D	-	-	-	-	-	0
	N/P	34	-	-	-	34	68
	TOTAL	34	0	0	0	34	68*

* Note section 2.4 details anomaly between Audit Plan and Performance Audit Report total obligations applicable.

Note that, in accordance with the Audit Guidelines, obligations assessed as "not applicable" to Blair Fox Energy Retail's electricity retail licence activities have not been included in this report. Additionally, a control rating is provided only 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 (**ERL17**) performance audit for Blair Fox Energy Retail 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.

Blair Fox Energy Retail's Responsibilities for Compliance with the "Licence Conditions"

Blair Fox Energy Retail is responsible for:

- a) Compliance with the Licence as evaluated against the conditions within the Licence, for the period 1 April 2020 to 31 March 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 Blair Fox Energy Retail's compliance, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 April 2020 to 31 March 2024. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether Blair Fox Energy Retail has complied, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 April 2020 to 31 March 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, Blair Fox Energy Retail Pty Ltd (**BFER**).

Blair Fox Energy Retail is an energy supplier who provides services to business customers under an electricity retail licence (**ERL17**) granted by the Economic Regulation Authority. As a holder of an Electricity Retail Licence, Blair Fox Energy Retail 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. Blair Fox Energy Retail liaises directly with Western Power in order to facilitate meeting their consumers energy requirements.

Blair Fox Energy Retail is a subsidiary business of Blair Fox, a family-owned electricity company based in Western Australia. The company is involved in the construction, ownership, and operation of wind farms, as well as the retailing of electricity to customers. Additionally, Blair Fox owns and operates electricity distribution networks. The company focuses on providing industry-informed solutions and maintaining robust customer relationships.

As an electricity retailer Blair Fox Energy Retail 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. BFER had 9 large use customers for the majority of the audit period.

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: D272760 Date: 12/2/2024) 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 April 2016 to 31 March 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 Blair Fox Energy Retail had achieved a high level of compliance with its licence conditions. The ERA published a notice (8 October 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 April 2020 to 31 March 2024.

The 2020 Performance Audit Report noted several obligations that were not applicable to the audit scope as at the time Blair Fox Energy Retail 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 Blair Fox Energy Retail'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 (ERL17). 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 Blair Fox Energy Retail to achieve the level of compliance as stipulated by its Electricity Retail Licence ERL17. Our qualified audit opinion provides indication that there were no specific areas identified where the Licensee did not comply with the established criteria. This performance audit also intends to provide recommendations, if required, 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.

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 detailed by the Audit Guidelines (refer section 5.3) the licensee is not required to submit a post-audit implementation plan, with the audit report.

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 Industry 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 ERL17 applicable to the audit period (version 3 – 1 July 2018 which is valid until expiry 20 March 2029). There were no areas of special focus prescribed by the ERA in relation Blair Fox Energy Retail'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 – ERL17
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 ERL17 that have been excluded from the audit because they are not applicable to Blair Fox Energy Retail. During the audit period Blair Fox Energy Retail. 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
9. Electricity Industry Customer Transfer Code – Licence conditions and obligations		
Electricity Industry Customer Transfer Code, clause 5.2	48	Cause 5.2 of the Customer Transfer Code does not place an obligation on a retailer. Note: This obligation was removed from the Electricity compliance Reporting Manual in February 2022 Referenced as NOT USED in subsequent versions.
12. Electricity Industry Act – Licence conditions and obligations		
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.
13. Electricity licences – Licence conditions and obligations		
Retail Licence, condition 5.2.4	120	Obligation 120 was inapplicable since Blair Fox Energy Retail Pty Ltd was not assigned individual performance standards by the ERA during the audit period.
15. Electricity Industry Metering Code – Licence conditions and obligations		
Metering Code	354	Obligations only applicable to Synergy/Horizon.
Metering Code	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.

The approved audit plan excluded obligation 120 as reflected in Table 4 above because the Licensee had not been assigned individual performance standards by the ERA during the audit period. However, obligation 120 was erroneously included in Appendix 1 of the Audit Plan and subsequently in Table 4 - Summary Table of Audit Priorities. This error caused the total obligations applicable to the audit scope to be stated as 69 instead of the correct number, 68, as detailed in Table 3 - Compliance and Controls Ratings Summary Table of this report.

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 (refer Appendix 2).
2. **Site Visit:** The site audit took place at Blair Fox Energy Retail's offices on 29 May 2024. External consultants who performed functions on behalf of the Licensee were not required to be interviewed. 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 to 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, if applicable, 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	Tim Rosser	Blair Fox Energy Retail	Managing Director

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						NR
27	Electricity Industry Customer Transfer Code, CI 4.5(1)	4					NP	1					
28	Electricity Industry Customer Transfer Code, CI 4.6(3)	4					NP						NR
29	Electricity Industry Customer Transfer Code, CI 4.7	4					NP	1					
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						NR
37A +	Electricity Industry Customer Transfer Code, CI 4.10(4)	4					NP						NR
39	Electricity Industry Customer Transfer Code, CI 4.11(3)	4					NP						NR
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**					Compliance Rating					
			A	B	C	D		NP	1	2	3	4	
52	Electricity Industry Customer Transfer Code, CI 6.4(1)	4					NP						NR
53	Electricity Industry Customer Transfer Code, CI 6.4(2)	4					NP						NR
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 ^Δ	Electricity Industry Act, section 13(1)	4					NP	1					
105	Economic Reg Authority (Licensing Funding) Regs 2014	4					NP	1					
106	Electricity Industry Act, section 31(3)	5					NP	1					
107	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 ^Δ	Retail Licence, condition 4.5.1	4					NP	1					
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	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						NR

Ref No*	Retail Licence Obligations	Audit Priority	Controls Rating**				NP	Compliance Rating					NR
			A	B	C	D		1	2	3	4		
410 ^Δ	Electricity Industry Metering Code, CI 5.19(6)	5					NP	1					
416 ^Δ	Electricity Industry Metering Code, CI 5.21(5)	4					NP					NR	
417	Electricity Industry Metering Code, CI 5.21(6)	4					NP					NR	
435	Electricity Industry Metering Code, CI 5.27	4					NP					NR	
448	Electricity Industry Metering Code, CI 6.1(2)	4					NP	1					
451 ^Δ	Electricity Industry Metering Code, CI 7.2(1)	5					NP	1					
453 ^Δ	Electricity Industry Metering Code, CI 7.2(4)	4					NP					NR	
454	Electricity Industry Metering Code, CI 7.2(5)	4					NP					NR	
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

^Δ 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 ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls		

There were no non-compliances and as such, no resolved non-compliances identified during the audit period.

² 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	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
	Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls		

There were no non-compliances and as such, no unresolved non-compliances identified during the audit period.



3. STATUS OF RECOMMENDATIONS FROM THE 2020 PERFORMANCE AUDIT

There were no non-compliances noted in the previous audit period, and as such the non-compliances did not require a corrective action plan to be developed and submitted in a post audit implementation plan (**PAIP**) to be 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	AUDITORS' RECOMMENDATION	DATE RESOLVED/ DETAILS OF FURTHER ACTION REQUIRED
	Licence obligation reference number ¹ / Controls and Compliance Rating Legislation / Clause / Details of Non-Compliance or Inadequacy of Controls		

There were no non-compliances and as such, no resolved non-compliances identified during the previous audit period.

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 ¹ / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls		DETAILS OF FURTHER ACTION REQUIRED

There were no non-compliances and as such, no unresolved non-compliances identified during the previous audit period.

¹ Refers to electricity retail licence obligation in the Electricity Compliance Reporting Manual 2020

APPENDIX 1- BLAIR FOX ENERGY RETAIL 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.			<p>FINDING: The Licensee confirmed during the audit period, the Western Power Web Portal inherently enforced the requirement by permitting only one NMI per data request.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none">• WP Web Portal • WP Build Pack • Licence Obligations Metering Services Portal • Electricity Retail Licence Compliance and Policies <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none">• Managing Director <p>OBSERVATIONS:</p> <ul style="list-style-type: none">• 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 BFER 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.			<p>FINDING: 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. As such these requests were submitted electronically and Blair Fox Energy Retail did not submit more than the prescribed number of standing or historical data requests in a business day, as there was no requirement to do so.</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • WP Build Pack • LICENCE OBLIGATIONS Metering Services Portal • Electricity Retail Licence Compliance and Policies
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • Managing Director
	4	NP	1	OBSERVATIONS: <ul style="list-style-type: none"> • The Licensees control procedures specified the requirement.
	RECOMMENDATION: NIL			
8 [2]	Electricity Industry Customer Transfer Code, Cl 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.			FINDING: 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.
				DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • Managing Director
	4	NP	NR	OBSERVATIONS: • NIL
RECOMMENDATION: NIL				

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
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.		FINDING: 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. DOCUMENTS/SYSTEMS: • WP Web Portal • WP Build Pack • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC
	PRIORITY	CONTROLS RATING	PERSONNEL INTERVIEWED: • Managing Director
	4	NP	
	COMPLIANCE RATING		OBSERVATIONS: • During the audit period, the WP Portal documented electronic notifications indicating whether or not a Licensee had withdrawn a request for historical consumption data.
RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
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.		FINDING: During the audit period, the Licensee affirmed that Blair Fox Energy Retail solely utilised data pertaining to contestable customers for the purposes of providing electricity supply quotes or facilitating customer transfers. DOCUMENTS/SYSTEMS: • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL	
	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.		FINDING: 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. DOCUMENTS/SYSTEMS: • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			
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.			FINDING: 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). DOCUMENTS/SYSTEMS: • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	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.			FINDING: The Licensee confirmed during the audit period, upon receiving verifiable consent from a contestable customer, Blair Fox Energy Retail's policies and procedures obligated them to retain this consent on record for a period of two years. This retention policy applied both to

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			consent related to the Licensee's request for the customer's historical consumption data, if any, and any subsequent disclosure of this data to third parties, as per clause 3.9(3).
			DOCUMENTS/SYSTEMS: • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC
			PERSONNEL INTERVIEWED: • Managing Director
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	NP	1
	RECOMMENDATION: NIL		OBSERVATIONS: • The Licensee's Control Procedures confirmed that electronic copies of VCF's were maintained. There were secured external drives for data integrity and retrieval.
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.		FINDING: 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. DOCUMENTS/SYSTEMS:

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • WP Web Portal Export - All CTRs • LICENCE OBLIGATIONS customer transfers • LICENCE OBLIGATIONS customer data & VC • Electricity Retail Licence Compliance and Policies
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	PERSONNEL INTERVIEWED:
	4	NP	1	<ul style="list-style-type: none"> • Managing Director
	RECOMMENDATION: NIL			OBSERVATIONS:
				<ul style="list-style-type: none"> • The Licensee confirmed there was no necessity for an alternative agreement between WP and BFER to bypass the separate customer transfer request for each connection point requirement. There was only one customer transfer during the audit period.
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>FINDING: 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>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • WP Build Pack • WP Web Portal Export - All CTRs • LICENCE OBLIGATIONS customer transfers • LICENCE OBLIGATIONS customer transfers • LICENCE OBLIGATIONS customer data & VC • Electricity Retail Licence Compliance and Policies <p>PERSONNEL INTERVIEWED:</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	• Managing Director
	4	NP	1	OBSERVATIONS:
	RECOMMENDATION: NIL			• There were no erroneous transfers and just 1 customer transfer during the audit period.
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.			FINDING: The Licensee confirmed during the audit period, Blair Fox Energy Retail had a valid ETAC with Western Power for the duration of the audit period. There were no erroneous transfers and just 1 customer transfer during the audit period. DOCUMENTS/SYSTEMS: • WP Web Portal • WP Build Pack • WP Web Portal Export - All CTRs • LICENCE OBLIGATIONS customer transfers • LICENCE OBLIGATIONS customer data & VC • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 PERSONNEL INTERVIEWED: • Managing Director
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS:
	4	NP	1	• The initial ETAC was executed on the 7/12/2011.
	RECOMMENDATION: NIL			• Blair Fox has an ETAC with a fixed term and with an option to extend.

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
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.		FINDING: The Licensee confirmed that during the audit period there were no instances where the Licensee submitted a CTR to reverse an erroneous transfer. DOCUMENTS/SYSTEMS: • WP Web Portal • WP Web Portal Export - All CTRs • LICENCE OBLIGATIONS customer transfers • LICENCE OBLIGATIONS customer data & VC • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	
	4	NP	
	COMPLIANCE RATING		
	RECOMMENDATION: 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.		FINDING: 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. DOCUMENTS/SYSTEMS: • WP Web Portal LICENCE OBLIGATIONS customer transfers • LICENCE OBLIGATIONS customer data & VC • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS Metering Services Portal

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • There was 1 customer transfer during the audit period.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	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.			FINDING: 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 explicit informed consent to undertake the transfer was received from the customer. DOCUMENTS/SYSTEMS: • WP Web Portal • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • The Licensee has developed control procedures for the CTR process. • Customer communication for CTR during the audit period was reviewed.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
29 [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.		FINDING: The Licensee confirmed that during the audit period, the requirements in relation to the nominated transfer dates were met. DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS customer transfers • LICENCE OBLIGATIONS access contract • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS Metering Services Portal PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	
	4	NP	
	COMPLIANCE RATING		
	1		
	RECOMMENDATION: NIL		
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.		FINDING: During the audit period the Licensee confirmed, Blair Fox Energy Retail paid all costs incurred by Western Power, as the network operator. DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS customer transfers • LICENCE OBLIGATIONS access contract • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS Metering Services Portal

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • The Licensee confirmed there were no CTR withdrawn.
	4	NP	1	
	RECOMMENDATION: 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.			FINDING: The Licensee confirmed that during the audit period, there were no occasions where Western Power and the Blair Fox Energy Retail had to agree to a revised nominated transfer date. DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS customer transfers • LICENCE OBLIGATIONS access contract • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS Metering Services Portal • Electricity Transfer Access Contract ETAC Signed 7 December 2011 PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
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).			FINDING: The Licensee confirmed that during the audit period, in relation to Western Power's obligations following receipt of a valid CTR, Blair Fox Energy Retail and Western Power were not required to agree to revise the nominated transfer dates in the certain circumstances specified. DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS customer transfers • LICENCE OBLIGATIONS access contract • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS Metering Services Portal • Electricity Transfer Access Contract ETAC Signed 7 December 2011 PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	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.			FINDING: The Licensee confirmed that during the audit period, there was no requirement to accept Western Power's reasonable endeavours to set a new nominated transfer date which was as close as practicable to the original nominated transfer date. DOCUMENTS/SYSTEMS:

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • WP Web Portal • LICENCE OBLIGATIONS customer transfers • LICENCE OBLIGATIONS access contract • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS Metering Services Portal • Electricity Transfer Access Contract ETAC Signed 7 December 2011
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	PERSONNEL INTERVIEWED:
	4	NP	NR	<ul style="list-style-type: none"> • Managing Director
	RECOMMENDATION: NIL			OBSERVATIONS:
				<ul style="list-style-type: none"> • There was one CTR during the audit period.
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.			FINDING: The Licensee confirmed that during the audit period, there was no requirement for Western Power re-execute an ETAC with Blair Fox Energy Retail.
				DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	PERSONNEL INTERVIEWED:
	5	NP	NR	<ul style="list-style-type: none"> • Managing Director
				OBSERVATIONS: • NIL

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	RECOMMENDATION: 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.			FINDING: The Licensee confirmed that during the audit period, there were no requirements to rectify an erroneous transfer. DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS customer transfers • Electricity Retail Licence Compliance and Policies PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • A review of the Web Portal confirming no erroneous transfers was undertaken during the site visit.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	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.			FINDING: 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. DOCUMENTS/SYSTEMS:

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • WP Web Portal • WP Build Pack • WP Web Portal Export - All CTRs • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC • Customer Correspondence CTR
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	PERSONNEL INTERVIEWED:
	4	NP	1	<ul style="list-style-type: none"> • Managing Director
	RECOMMENDATION: NIL			OBSERVATIONS: <ul style="list-style-type: none"> • Explicit informed consent was obtained by the Licensee for the one CTR during the audit period and this was sighted during the site visit.
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.			FINDING: The Licensee confirmed that during the audit period, there were no instances where customers were billed for charges after the transfer date.
				DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	PERSONNEL INTERVIEWED:
	4	NP	1	<ul style="list-style-type: none"> • Managing Director
				OBSERVATIONS:

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	RECOMMENDATION: NIL			<ul style="list-style-type: none"> A review of a final invoice for a customer who churned away during the audit period confirmed compliance.
48A [2]	Electricity Industry Customer Transfer Code, Cl 6.1 - All notices must be in writing and delivered as described in subclauses 6.1(a)-(c).			<p>FINDING: 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>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> WP Web Portal • WP Build Pack • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> Managing Director <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> NIL.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
49 [2]	Electricity Industry Customer Transfer Code, Cl 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.			<p>FINDING: 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</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			Identifier (NMI) as a distinct and universal identifier for each connection point in the electricity market.
			DOCUMENTS/SYSTEMS: • WP Web Portal • WP Build Pack • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS customer transfers
	PRIORITY	CONTROLS RATING	PERSONNEL INTERVIEWED: • Managing Director
	4	NP	
	RECOMMENDATION: NIL		OBSERVATIONS: • 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.		FINDING: The Licensee confirmed that during the audit period, that whilst there was no specific request and no requirement for Blair Fox Energy Retail to notify its contact details to Western Power. DOCUMENTS/SYSTEMS: • WP Web Portal • WP Build Pack • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS contact details

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: • Managing Director
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: • NIL.
	4	NP	NR	
	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.			FINDING: The Licensee confirmed that during the audit period, there were no occasions which warranted changes to Blair Fox Energy Retail's contact details. As such, compliance with the requirement could not be assessed.
				DOCUMENTS/SYSTEMS: • WP Web Portal • WP Build Pack• LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS contact details • Corporate Calendar
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	PERSONNEL INTERVIEWED: • Managing Director
	4	NP	NR	
	RECOMMENDATION: NIL			OBSERVATIONS: • The Licensee confirmed during the site they had added an upcoming move to the corporate calendar. This will be reflected in the next audit period.

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
54 ^Δ [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.		FINDING: The Licensee confirmed that during the audit period, use of the Western Power portal meets the requirements of the communication rules. All transfers and data transactions were done electronically via the portal. Other communications are via email to the correct addresses.
			DOCUMENTS/SYSTEMS: • WP Web Portal • WP Build Pack • LICENCE OBLIGATIONS Metering Services Portal
	PRIORITY	CONTROLS RATING	PERSONNEL INTERVIEWED:
	4	NP	• Managing Director
	COMPLIANCE RATING		OBSERVATIONS:
	1		• NIL
	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.		FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail did not engage in dispute with regards to the Customer Transfer Code.
			DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS dispute register • LICENCE OBLIGATIONS disputes and good faith
			PERSONNEL INTERVIEWED:

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	• Managing Director OBSERVATIONS: • NIL
	5	NP	NR	
	RECOMMENDATION: 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.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail did not engage in dispute with regards to the Customer Transfer Code. DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS dispute register • LICENCE OBLIGATIONS disputes and good faith PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • Reference to the compliance requirements i.e. 10 business days were referenced in the LICENCE OBLIGATIONS disputes and good faith.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	NR	
	RECOMMENDATION: 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.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail did not engage in dispute with regards to the Customer Transfer Code.

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS dispute register • LICENCE OBLIGATIONS disputes and good faith PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			
58 ^Δ [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.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail did not engage in dispute with regards to the Customer Transfer Code. DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS dispute register • LICENCE OBLIGATIONS disputes and good faith PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
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.		FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail did not engage in dispute with regards to the Customer Transfer Code. DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS dispute register • LICENCE OBLIGATIONS disputes and good faith PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	5	NP		NR
	RECOMMENDATION: NIL			
12 Electricity Industry Act - Licence Conditions and Obligations				
101 ^Δ [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).		FINDING: The previous Performance Audit report was provided to the ERA in 2020 for the audit period of 48 months from 1 April 2016 to 31 March 2020. This performance audit for the period from 1 April 2020 to 31 March 2024 was initiated in accordance with the ERA’s Audit Guidelines. The auditor was approved by the ERA. DOCUMENTS/SYSTEMS: • ERA website • Corporate Calendar	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • Notice published on the ERA website 8 October 2020.
	4	NP	1	
	RECOMMENDATION: NIL			
105 [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.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail paid the prescribed annual licence fees to the ERA in accordance with the obligations. The Licensee's control environment in relation to compliance with this requirement was noted to be effective. The Managing Director confirmed the controls in relation scheduled payments. DOCUMENTS/SYSTEMS: • Corporate Calendar • ERA Annual Licence Invoices • Licence Fee Invoices, Journal Entries • ERA Communication Annual Standing Charges Invoices PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • A report of payments was provided by the Licensee; it was noted that standing invoices were not required to be paid during the audit period due the number of retail customers being below threshold.
PRIORITY	CONTROLS RATING	COMPLIANCE RATING		
4	NP	1		
RECOMMENDATION: NIL				

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
106 [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.		FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail 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. DOCUMENTS/SYSTEMS: • Blair Fox Energy Retail website • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • In the event of a power interruption the Licensee refers the Customer to the Western Power outages website.
	PRIORITY	CONTROLS RATING	
	5	NP	
	COMPLIANCE RATING		
	1		
	RECOMMENDATION: NIL		
107 [2]	Electricity Industry Act, section 41(6) - A licensee must pay the costs of taking an interest in land or an easement over land.		FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail did not have any interests or easements in respect of land held by a public authority. DOCUMENTS/SYSTEMS: • Electricity Retail Licence Compliance and Policies PERSONNEL INTERVIEWED:

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	• Managing Director OBSERVATIONS: • NIL
	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.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail maintained its financial records in compliance with all applicable Australian Accounting Standards. DOCUMENTS/SYSTEMS: • Financial Auditor Letter • ROSSE 200630 Blair Fox Group Financial Package FYE 2020-2023 PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • , Blair Fox maintained its financial records in compliance with Australian Accounting Standards as it is a non-reporting entity. It is a trading entity reporting to and on behalf of its directors and shareholders.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
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.		FINDING: 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 April 2020 to 31 March 2024 and the engagement process adhered to the requirements of the Audit Guidelines. DOCUMENTS/SYSTEMS: • LICENCE OBLIGATIONS ERA PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	
	4	NP	
	COMPLIANCE RATING		
	1		
	RECOMMENDATION: 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.		FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail was not under external administration and there were not significant changes affecting the Licensee's ability to meet its obligations. DOCUMENTS/SYSTEMS: • LICENCE OBLIGATIONS ERA • ERA website • Blair Fox Energy website • Financial Auditor Letter • ROSSE 200630 Blair Fox Group Financial Package FYE 2020-2023

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			
124 ^Δ [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.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail complied with the dates for the submission of reporting and licence payment requirements. The Licensee had the following provision of information requirements during the audit period. • Annual Compliance Report - Compliance Reports due for submission by the 31 August annually were submitted on time, (Reporting years 2020-2023 within audit scope) • Standing Charges Data – Standing data due for submission by the 30 September annually were submitted on time, (Reporting years 2020-2023 within audit scope) DOCUMENTS/SYSTEMS: • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS non-compliance register • Blair Fox Energy Retail Electricity Compliance Report 2020 – 2023 PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
125 [2]	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.		FINDING: The Licensee confirmed that during the audit period, there were no requirements to publish information as directed by the ERA. DOCUMENTS/SYSTEMS: • Electricity Retail Licence 17, Blair Fox Energy Retail Pty Ltd • ERA website PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • The Licensee does not have small use customers and as such no requirements to publish information.
	PRIORITY	CONTROLS RATING	
	4	NP	
	COMPLIANCE RATING		
	RECOMMENDATION: NIL		
126 [2]	Retail Licence, condition 3.7.1 - All notices must be in writing, unless otherwise specified.		FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail demonstrated evidence of notices and correspondence with ERA in regard to Blair Fox Energy Retail’s Retail Licence obligations. DOCUMENTS/SYSTEMS: • ERA website • Blair Fox Energy website PERSONNEL INTERVIEWED: • Managing Director

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: • Sample correspondence was sighted during the audit period.
	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.			FINDING: The Licensee confirmed that during the audit period, there were no instances where Blair Fox Energy Retail 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. DOCUMENTS/SYSTEMS: • WP Web Portal - Customer attribute update PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • As the Licensee had a small customer base any changes to use would be readily identified.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: 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.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail was not made aware of any outages or malfunction of a metering installation in relation to customer accounts.

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				DOCUMENTS/SYSTEMS: • WP Web Portal
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	PERSONNEL INTERVIEWED: • Managing Director
	4	NP	NR	OBSERVATIONS: • Refer to observations for obligation 324.
	RECOMMENDATION: 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.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail was not made aware of a discrepancy between energy data held in a metering installation and in the metering database. As such, no communication with Western Power to resolve the discrepancy was undertaken.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	DOCUMENTS/SYSTEMS: • WP Web Portal
	5	NP	NR	PERSONNEL INTERVIEWED: • Managing Director
	RECOMMENDATION: NIL			OBSERVATIONS: • Normal practice in following up estimated data was undertaken but there were no discrepancies prevailing.

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
372 [NR]	Electricity Industry Metering Code, CI 4.5(1) - A Code participant must not knowingly permit the registry to be materially inaccurate.			FINDING: Refer to finding for obligation 371. DOCUMENTS/SYSTEMS: • WP Web Portal PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	1	
	RECOMMENDATION: 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.			FINDING: Refer to finding for obligation 371. DOCUMENTS/SYSTEMS: • WP Web Portal PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
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).		FINDING: The Licensee confirmed that during the audit period, that Blair Fox Energy Retail 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. DOCUMENTS/SYSTEMS: • WP Web Porta l • LICENCE OBLIGATIONS customer data & VC • Electricity Retail Licence Compliance and Policies PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: NIL
	PRIORITY	CONTROLS RATING	
	4	NP	
	COMPLIANCE RATING		
	1		
	RECOMMENDATION: 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.		FINDING: The Licensee confirmed that during the audit period, that Blair Fox Energy Retail 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. DOCUMENTS/SYSTEMS: • WP Web Portal • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: 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.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail, 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. DOCUMENTS/SYSTEMS: • WP Web Portal • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • 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.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	1	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
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. Note: The prescribed information listed in clause 5.19(2) was changed by the Electricity Industry (Metering) Amendment Code 2018.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail complied with any request to collect and maintain a record of the address, site and customer attributes other than that provided at transfer. DOCUMENTS/SYSTEMS: • Web Portal • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	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.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail established procedures to ensure the supply address, a site details notification update were completed. However, there were no instances where the requirement to comply with the 1 business day rule arose. DOCUMENTS/SYSTEMS: • Web Portal • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			
410 ^Δ [NR]	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 attribute described in subclause 5.19(2) that results from the provision of standing data by the network operator to the user.			FINDING: The Licensee confirmed that during the audit period, confirmed that Western Power generated notice of changed standing data attributes, which the licensee acknowledged without further correspondence to Western Power using the web portal. DOCUMENTS/SYSTEMS: • Web Portal • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	1	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
416 ^Δ [2]	Electricity Industry Metering Code, CI 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.		FINDING: The Licensee confirmed that during the audit period, there were no instances where Blair Fox Energy Retail requested a test or audit. As such compliance with this obligation could not be assessed. DOCUMENTS/SYSTEMS: • Web Portal • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	
	4	NP	
	COMPLIANCE RATING		
	NR		
	RECOMMENDATION: NIL		
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.		FINDING: The Licensee confirmed that during the audit period, that Blair Fox Energy Retail could only request a test only if at the time of the request it is the incumbent retailer. Blair Fox Energy Retail made no requests that were inconsistent with any access arrangement or agreement. There were no requests made under subclause 5.21(1) during the audit period. DOCUMENTS/SYSTEMS: • Web Portal • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: 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.			FINDING: The Licensee confirmed that during the audit period, there were no requests from the network operator that Blair Fox Energy Retail 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). As such assessment of compliance with this obligation could not be undertaken. DOCUMENTS/SYSTEMS: • Web Portal • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
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.			FINDING: The Licensee confirmed that during the audit period, that Blair Fox Energy Retail 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. DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • Electricity Retail Licence Compliance and Policies • LICENCE OBLIGATIONS customer data & VC PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	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.			FINDING: The Licensee confirmed that during the audit period, Blair Fox Energy Retail Western Power did not encounter difficulties in this regard. Evidence of communication with network operator reviewed. DOCUMENTS/SYSTEMS: • WP Web Portal • LICENCE OBLIGATIONS contact details • Electricity Retail Licence Compliance and Policies

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> Managing Director
			OBSERVATIONS: <ul style="list-style-type: none"> Blair Fox Energy Retail 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. It was noted that Blair Fox Energy Retail still offers facsimile (although this is a generally an obsolete means of communication) contact details on its website and ESAs. Evidence of communication with the network operator was sighted. A review of historical corrective actions from the 2016 performance audit non-compliance were noted to be effective and supported compliance in subsequent performance audit periods i.e. 2020 and 2024.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	5	NP	1
	RECOMMENDATION: NIL		
453 ^Δ [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.		FINDING: The Licensee confirmed that during the audit period, that Blair Fox Energy Retail was not requested by the network operator to notify its contact details. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS contact details • Electricity Retail Licence Compliance and Policies

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED:
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	• Managing Director
	4	NP	NR	OBSERVATIONS:
	RECOMMENDATION: NIL			• NIL
454 [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.			FINDING: The Licensee confirmed that during the audit period, that Blair Fox Energy Retail has not had any requirements to notify the network operator of any change to its contact details.
				DOCUMENTS/SYSTEMS:
				• LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS contact details • Electricity Retail Licence Compliance and Policies
				PERSONNEL INTERVIEWED:
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	• Managing Director
	4	NP	NR	OBSERVATIONS:
	RECOMMENDATION: NIL			• NIL

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
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.		FINDING: The Licensee confirmed that during the audit period, that Blair Fox Energy Retail has established internal policies and codes of conduct in relation to privacy, confidentiality and the handling of sensitive information. In respect to the Metering Code “confidential information” refers to standing data and energy data; and any other information which is confidential information of, or commercially sensitive to, a customer or code participant. DOCUMENTS/SYSTEMS: • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • Privacy Policy PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL	
	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.		FINDING: Refer finding for obligation 455. DOCUMENTS/SYSTEMS: • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS customer data & VC	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	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.			FINDING: The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations. DOCUMENTS/SYSTEMS: • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS disputes and good faith PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • 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			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
[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.		FINDING: The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations. DOCUMENTS/SYSTEMS: • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS disputes and good faith PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	
	5	NP	
	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.		FINDING: The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations. DOCUMENTS/SYSTEMS: • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS disputes and good faith PERSONNEL INTERVIEWED: • Managing Director
	PRIORITY	CONTROLS RATING	
		COMPLIANCE RATING	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	5	NP	NR	OBSERVATIONS: • NIL
	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.			FINDING: The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations. DOCUMENTS/SYSTEMS: • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS disputes and good faith PERSONNEL INTERVIEWED: • Managing Director OBSERVATIONS: • 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).			FINDING: The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations. DOCUMENTS/SYSTEMS: • LICENCE OBLIGATIONS access contract • Electricity Transfer Access Contract ETAC Signed 7 December 2011 • LICENCE OBLIGATIONS disputes and good faith

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: • Managing Director
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS:
	5	NP	NR	• NIL
	RECOMMENDATION: NIL			

NOTE:

△ 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	Blair Fox Website	X	X	X	X
4	Blair Fox Organisational Chart 202405	X	X	X	X
5	ROSSE 200630 Blair Fox Group Financial Package			X	
6	ROSSE 210630 Blair Fox Group Financial Package			X	
7	ROSSE 220630 Blair Fox Group Financial Package			X	
8	ROSSE 230630 Blair Fox Group Financial Package			X	
9	Financial Auditors Letter			X	
10	LICENCE OBLIGATIONS access contract	X	X	X	X
11	Privacy Policy	X			X
12	LICENCE OBLIGATIONS contact details	X			X
13	LICENCE OBLIGATIONS customer transfers	X	X	X	X
14	LICENCE OBLIGATIONS customer data & VC	X	X	X	X
15	LICENCE OBLIGATIONS Metering Services Portal				X
16	LICENCE OBLIGATIONS ERA	X	X	X	X
17	LICENCE OBLIGATIONS disputes and good faith			X	X
18	Electricity Retail Licence Compliance and Policies	X	X	X	X
19	LICENCE OBLIGATIONS non-compliance register	X	X	X	X
20	LICENCE OBLIGATIONS dispute register			X	X
21	Sample VC	X			
22	Blair Fox Energy Retail Electricity Compliance Report 2020		X	X	
23	Blair Fox Energy Retail Electricity Compliance Report 2021		X	X	
24	Blair Fox Energy Retail Electricity Compliance Report 2022		X	X	
25	Blair Fox Energy Retail Electricity Compliance Report 2023		X	X	
26	2020 Electricity Licence Standing Charges Data		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.				
27	2021 Electricity Licence Standing Charges Data		X	X	
28	2022 Electricity Licence Standing Charges Data		X	X	
29	2023 Electricity Licence Standing Charges Data		X	X	
30	Notice---Blair-Fox-Energy-Retail-Pty-Ltd---2020-performance-audit		X	X	
31	Letter - Approval of auditor - 2024 Audit - ERL017 - Blair Fox Energy Retail Pty Ltd		X	X	
32	ERL17 Blair Fox Energy Retail Pty Ltd effective 2018.07.01		X	X	
33	D269504 Letter to Licensee - Commencement of audit - 2024 Performance Audit - ERL017 - Blair Fox Energy Retail Pty Ltd		X	X	
34	Receipt of Compliance Reports and Standing		X	X	
35	ERA Annual Licence Invoices		X	X	
36	ERA Annual Standing Charges Invoices		X	X	
37	Licence Fee Invoices, Journal Entries		X	X	
38	Western Power Meter Data Queries				X
39	Electricity Transfer Access Contract ETAC Signed 7 December 2011	X	X	X	X
40	WP SOC - Tax Invoice and Credits				
41	Meter Reconfiguration	X			X
42	Export All CTRs	X	X	X	X
43	Customer Correspondence CTR	X			