



FINAL REPORT
2010 Performance Audit
Perth Energy Pty Ltd
Retail Licence ERL10

Audit Report	Authorisation	Name	Position	Date
Prepared By		Nicole Davies	Principal Consultant (Geographe Environmental Services Pty Ltd)	28 th September 2010
Agreed By (licensee)		Geoff Gaston	General Manager Commercial	28 th September 2010

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

Audit Report No: R0910PE_ERL10_2
September 2010

Contents

1. Executive Summary.....	3
1.1 Performance Audit Summary	5
1.1.2 Limitation of Scope	5
2.1 Performance Audit Scope	8
2.2 Performance Audit Objective	9
2.3 Performance Audit Methodology	10
2.4 Performance Audit Summary of Recommendations & Post Implementation Plan	11
3. Follow up Audit Process.....	23

LIST OF APPENDICES

1. PE Performance Audit September 2010
2. Risk Assessment for Performance Audit (Electricity Compliance Reporting Manual March 2008)
 – Obligations removed or amended from July 2010 Manual
3. Post Audit Implementation Plant - 2008 Compliance Audit

Glossary of Terms

BMSM – Business Management System Manual

CTR – Customer Transfer Request

ERA – Economic Regulation Authority

ERL10 – Electricity Retail Licence 10

ETAC – Electricity Transfer Access Contract

GES = Geographe Environmental Services Pty Ltd

MRIM - Manually Read Interval Meter

NAA – Network Access Agreement

NMI – National Metering Identifier

PE – Perth Energy

PE Group – Perth Energy Group [Group of companies consisting of Perth Energy Pty Ltd, Western Energy Pty Ltd, Western Energy Holdings Pty Ltd]

REC – Renewable Energy Credit

RFP – Request for Proposal

WPC – Western Power Corporation

WPN – Western Power Networks

This report is prepared by representatives of Geographe Environmental Services Pty Ltd in relation to the above named client's conformance to the nominated audit standard(s). Audits are undertaken using a sampling process and the report and its recommendations are reflective only of activities and records sighted during this audit process. Geographe Environmental Services 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.

Quality Control Record

	CLIENT	DATE
PREPARED BY	NICOLE DAVIES	September 2010
REVIEWED BY	GEOFF GASTON	September 2010
REVISION	2	

1. EXECUTIVE SUMMARY

Perth Energy (PE) engaged Geographe Environmental Services Pty Ltd to undertake the second Performance Audit as required by the Economic Regulation Authority (ERA) under Retail Licence ERL10. This report contains the audit findings for the performance audit.

Sections 13 of the *Electricity Industry Act 2004* requires as a condition of every 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 conducted by an independent expert acceptable to the Authority.

The Performance Audit has been conducted in order to assess the licensee's level of compliance with the conditions of its licence.

The Authority approved the appointment of Geographe Environmental Services Pty Ltd on the 2nd August 2010 and subsequently required the development of an audit plan for ERA approval. An audit plan was prepared for the Retail Licence and approval of the audit plan was provided on 15 September 2010.

The Audit has been executed as planned in accordance with the process flowchart for performance/operational audits as detailed in the Audit Guidelines – Electricity, Gas and Water Licences (August 2010).

The period for the audit is, 1st July 2008 to 30th June 2010 and the submission of this report as determined with the Authority is evidence of compliance.

BUSINESS BACKGROUND

Perth Energy Pty Ltd (PE) is part of the Perth Energy Group and is a Western Australian power provider. PE has an Electricity Retail Licence (ERL10) issued by the Economic Regulation Authority (ERA) under sections 7 and 15(2) of the Electricity Industry Act 2004. Retail licence ERL10 is designated as being able to supply to small use customers (customer who consumes not more than 160MWh of electricity per annum). As such, PE must comply with the Code of Conduct (for the Supply of Electricity to Small Use Customers).

AUDIT CONCLUSION

The Performance Audit has been conducted in order to assess the effectiveness of the Perth Energy's level of compliance with the conditions of its Retail Licence ERL10. Through the execution of the Audit Plan and assessment and testing of the control environment, the information system, control procedures and compliance attitude, the audit team members have gained reasonable assurance that PE has complied with its Retail Licence as it applies to its operations and activities during the audit period. The control environment operated by the licensee is well established and is regulated by government organisations, shareholders and corporate requirements which effectively filter through to the organisations operations. During the audit period 1 July 2008 to 30 June 2010, the Licensee has complied with its Retail Licence, with the exception of Code of Conduct Clauses 4.5(1), 4.8(2) and 5.2(1) (Compliance Reporting Manual Ref 153 and 159 respectively). It is noted that all of these non-compliances were in relation to the previous billing system and that all issues have been resolved as part of the implementation of the Gentrack billing system. This audit report is an accurate representation of the audit teams findings and opinions.

1.1 Performance Audit Summary

The Audit Teams findings for the Performance Audit against the clauses of the Retail Licence are summarised in the following table. A comprehensive report of the audit findings as applicable to the Electricity Compliance Reporting Manual (July 2010 and March 2008) is included in Appendix 1.

1.1.2 Limitation of Scope

The review was undertaken by examination of documents, interviews with key persons and observations and was not to be a detailed inspection of physical items. Table 1 below details which areas have been assessed during the audit and the areas that have been omitted (shaded clauses) .

Table 1: Compliance Summary Table

Retail Licence Reference (CI = Clause, Sch = Schedule)	Retail Licence Criteria	Likelihood	Consequences	Inherent Risk	Adequacy of existing controls	Compliance Rating						
						NA	NR	1	2	3	4	5
CI 1	Definitions					✓						
CI 2	Grant of Licence	Unlikely	Major	High	Strong							✓
CI 3	Term	Unlikely	Major	High	Strong							✓
CI 4	Fees	Unlikely	Minor	Low	Strong						✓	
CI 5	Compliance	Probable	Major	High	Strong					✓		
CI 6	Marketers						✓					
CI 7	Transfer of Licence					✓						
CI 8	Cancellation of Licence					✓						
CI 9	Surrender of Licence					✓						
CI 10	Renewal of Licence					✓						
CI 11	Amendment of Licence on application of the Licensee						✓					
CI 12	Amendment of Licence by the Authority											✓
CI 13	Customer Contracts	Unlikely	Major	High	Strong							✓
CI 14	Amending the Standard form of Contract	Unlikely	Major	High	Strong		✓					
CI 15	Customer Service Charter	Unlikely	Major	High	Strong						✓	
CI 16	Amending the Customer Service Charter	Unlikely	Major	High	Strong							✓
CI 17	Supplier of Last Resort					✓						
CI 18	Directions by the Authority	Unlikely	Major	High	Strong							✓
CI 19	Approved Scheme											✓
CI 20	Accounting Records	Unlikely	Major	High	Strong							✓
CI 21	Individual Performance Standards	Unlikely	Major	High	Strong	✓						
CI 22	Performance Audit	Unlikely	Major	High	Strong		✓					
CI 23	Reporting	Unlikely	Major	High	Strong		✓					
CI 24	Provision of Information	Unlikely	Major	High	Strong							✓
CI 25	Publishing Information	Unlikely	Major	High	Strong							✓
CI 26	Notices	Unlikely	Major	High	Strong							✓
CI 27	Review of the Authority's Decisions	Unlikely	Major	High	Strong							✓

Table 2: Operational/Performance Audit Rating Scale

Compliance Status	Rating	Description of Compliance
Compliant	5	Compliant with no further action required to maintain compliance
Compliant	4	Compliant apart from minor or immaterial recommendations to improve the strength of internal controls to maintain compliance
Compliant	3	Compliant with major or material recommendations to improve the strength of internal controls to maintain compliance
Non-Compliant	2	Does not meet minimum requirements
Significantly Non-Compliant	1	Significant weaknesses and/or serious action required
NA		Not Applicable to Audit Scope
NR		Not Rated

2. Performance Audit

2.1 Performance Audit Scope

This is the second audit of Perth Energy compliance with obligations relating to Retail Licence ERL10. As such, the scope of the audit is to:

- assess the license holders internal compliance systems
- assess the license holders compliance with its license

for the period 1st July 2010 2008 to 30th June 2010. The time period over which this audit was conducted was 2nd August 2010 to 30th September 2010.

The previous audit covered the period 30th June 2006 to 30th June 2008.

As there were no performance standards defined within the Retail Licence the Authority's Electricity Compliance Reporting Manual (July 2010 and March 2008) were used as the performance criteria for the compliance elements.

The following people were interviewed during the Performance Audit;

- | | | |
|-----------------|---|---------------------------------|
| • Geoff Gaston | - | General Manger Commercial |
| • Vinod Tiwari | - | Account Manager |
| • Kheng Lim | - | Group Accountant |
| • Quasim Jabbar | - | Business Analyst (Billing) |
| • Harry Street | - | Business Analyst (Billing) |
| • Ken Chong | - | Western Power – Account Manager |
| • Janet Holding | - | Sales Administrator |

2.2 Performance Audit Objective

The objective of the performance audit, as defined by the Audit Guidelines, is to assess the effectiveness of measures taken by the licensee to meet obligations of the performance and quality standards referred to in the licence.

In addition to compliance requirements, a specific focus is to be taken on the systems and effectiveness of processes used to ensure compliance with the standards, outputs and outcomes required by the licence. The audit outcome is to identify areas of non-compliance and areas of compliance where improvement is required and recommend corrective action as necessary.

The Audit was conducted in three phases as defined by the Audit Guidelines. The phases and the appropriate audit guide/tool are detailed in Table 3 below;

Table 3: Performance Audit Methodology and Allocated Hours

Phase	Auditor	Hours	Relevant Auditing Standard
1. Risk & Materiality Assessment Outcome - Operational/ Performance Audit Plan	Nicole Davies	8	AUS 302: Planning AUS 402: Risk Assessments and Internal Controls AUS 808: Planning Performance Audits AS/NZS ISO 19011:2003: Guidelines for quality and/or environmental management systems auditing (i.e consistent with AUS 302) AS/NZS 4360:2004: Risk Management ¹
2. System Analysis	Nicole Davies	8	AS/NZS 9004:2000: Quality Management Systems – Guidelines for performance improvements AUS 810: Special Purpose Reports on Effectiveness of Control Procedures As 3806-2006: Compliance Programs
3. Fieldwork & Report Preparation Assessment and testing of; <ul style="list-style-type: none"> ▪ The control environment ▪ Information system ▪ Compliance procedures ▪ Compliance attitude 	Nicole Davies	24	AUS 502: Audit Evidence AUS 806: Performance Auditing

¹ AS/NZS 4360 has been superseded by AS/NZS ISO 31000:2009

2.3 Performance Audit Methodology

A risk assessment, assessment of control environment and allocation of audit priority was undertaken in accordance with the Audit Guidelines – Electricity, Gas and Water Licences (August 2010) on each element relating to Retail licensee's of the Electricity Compliance Reporting Manual (July 2010 and March 2008) issued by the Authority. It was the opinion of the audit team that this approach would provide an effective assessment of compliance due to each licence condition being incorporated into document.

The Electricity Compliance Reporting Manual (July 2010 and March 2008) as published on the ERA website specifically classifies each licence condition according to a non-compliance rating. As a holder of a Retail Licence, Perth Energy results in mainly Minor and Moderate Ratings for non-compliance. The Type 1 obligations are not applicable to Perth Energy as they do not have any residential customers.

In accordance with the Audit Guidelines (August 2009, section 9.4.3), Perth Energy compliance criteria have been assessed for audit priority by the Auditors and agreed by the Authority. These criteria, including Type 1 obligations are exempt from this Audit Scope. The items that remain within the audit scope are detailed in Appendix 1.

During the audit process Electricity Compliance Reporting Manual References 289 and 290 were noted to be applicable to the audit scope due to the publishing of a Code of Conduct for Small Use Customers report. This is despite them being incorrectly identified with the Electricity Compliance Reporting Manual as applicable to Distribution and Integrated Regional Licensees only. As the Compliance Reporting Manual is intended as a guideline only the onus has been made upon the auditor to ensure assessment with compliance has been made. As such, these requirements were omitted from the previous audit report.

In order to focus the audit effort and identify areas for testing and analysis a preliminary assessment of the risk and materiality of non-compliance with the Retail Licence was undertaken in accordance with the requirements of AS/NZS 31000 Risk Management Section 5.3 and Appendix 1 of the Audit Guidelines. This assessment rating was reviewed during the audit process subject to the verification of control environment. And changes made to the pre-assessment ratings during the audit process are explained in the corrective action section in Appendix 1.

2.4 Performance Audit Summary of Recommendations & Post Implementation Plan

As stipulated in section 11.9 of the Audit Guidelines (August 2010), the Audit Team notes that the Performance Audit Post Implementation Plan does not form part of the Audit Opinion. It is the responsibility of the licensee to ensure actions are undertaken.

Table 4 below details the Audit Findings and Recommendations as required by the Authority. It is noted that only Compliance Reporting Manual Ref 153 and 159 are required to have Post Audit Action Plans defined in the report (Refer Audit Guidelines Section 11.9).

Table 4: Performance Audit Key Findings, Recommendations, Observations & Post Audit Plan

Ref	Licence Condition	Issue	Recommendation	Post-Audit Action Plan
222 [Type 1] [217]	Code of Conduct clause 7.7(1) A retailer must undertake the actions specified in circumstances where the customer provides the retailer with confirmation that a person residing at the customer's supply address requires life support equipment.	Although Perth Energy does not supply to residential customers directly, the opportunity to supply to a person residing at the customer's supply address (i.e. apartment buildings – strata management customer or retirement villages) whereby this situation could arise. Compliance Rating: Compliant [4]	1. Perth Energy will amend the Billing Policy to explicitly state a confirmation that there has been no life support equipment notices given by the customer prior to initiating disconnection is required.	Action: Amend Billing Policy Responsibility: Geoff Gaston Date: 1 December 2010

Ref	Licence Condition	Issue	Recommendation	Post-Audit Action Plan
153 [TYPE 2] 151	Code of Conduct clause 4.5(1) - A retailer must include minimum prescribed information on the customer's bill, unless the customer agrees otherwise.	<p>The previous billing system omitted some of the minimum prescribed information on the customer's bill;</p> <p>(j) if applicable, a statement on the bill that an additional fee may be imposed to cover the costs of late payment from a customer;</p> <p>(k) the average daily cost of electricity consumption;</p> <p>(l) the average daily consumption;</p> <p>(m) a meter identification number (clearly placed on the part of the bill that is retained by the customer);</p> <p>(q) a statement advising the customer that assistance is available if the customer is experiencing problems paying the bill;</p> <p>(r) a telephone number for billing and payment enquiries;</p> <p>(s) a telephone number for complaints;</p> <p>(t) the contact details for the electricity ombudsman;</p> <p>(x) the amount of arrears or credit;</p> <p>(y) if applicable and not included on a separate statement—</p> <p>(i) payments made under an instalment plan; and</p> <p>(ii) the total amount outstanding under the instalment plan; - manually generated</p> <p>(aa) the retailer's telephone number for TTY services</p> <p>Compliance Rating: Non -Compliant [2]</p>	10. Ensure the requirements are captured in the system documentation to ensure that any future upgrades to the Gentrack system do not omit these requirements.	<p>ACTION: Perth Energy implemented a new billing system November 2009 to fulfil this requirement. Any changes to Gentrack's templates are subject to review by management in order to ensure compliance with all regulations.</p> <p>RESPONSIBILITY: Geoff Gaston</p> <p>DATE: Completed</p> <p>OTHER REQUIREMENTS RELATING TO THIS REFERENCE: 154 [TYPE 2]</p>
159	Code of Conduct clause 4.8(2) - A	The previous billing system omitted information relating		

Ref	Licence Condition	Issue	Recommendation	Post-Audit Action Plan
[TYPE 2] 157	retailer must, in a visible and legible manner, specify the stated information on the customer's bill, in circumstances where the customer's bill is estimated.	to estimation on the customer's bill. Compliance Rating: Non -Compliant [2]		ACTION: Perth Energy implemented a new billing system November 2009 and implemented further updates to fulfil this requirement in May 2010. RESPONSIBILITY: Geoff Gaston DATE: Completed

Ref	Licence Condition	Issue	Recommendation	Post-Audit Action Plan
8 [Type 2]	<p>Electricity Industry Customer Transfer Code clause 3.2(2) - Electricity Industry (Licence Conditions) Regulations r 5(2)</p> <p>A retailer must withdraw a request for historical consumption data if the contestable customer's verifiable consent ceases to apply before the network operator provides the historical consumption data.</p>	<p>Internal processes are established for checking customer files but there is no link to current external auditing of the Customer Files by the Financial Audit Team. There is an opportunity to strengthen this key system function.</p> <p>Compliant [4]</p>	<p>2. It is noted that during the Financial Audits consideration is given to completeness of Customer File documentation, however, this is only reported in the Audit Report if there is an issue arising. Consideration could be given to ensuring the information is captured in the organisations internal management systems.</p>	<p>Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned through internal management systems and will form part of subsequent audit plans.</p> <p><i>OTHER REQUIREMENTS RELATING TO THIS REFERENCE: 44 [TYPE 2]/ 289 [TYPE 2]/ 306 [TYPE 2]</i></p>

Ref	Licence Condition	Issue	Recommendation	Post-Audit Action Plan
		<p>Full implementation of the Internal Audit system has not yet been established due to recent developed</p> <p>Compliant [4].</p>	<p>3. The BMSM is a newly collated document which specifies aspects of the organisations business system, implementation of the requirements of the BMSM section 7.2.2, relating to the audit schedule, would assist the organisation in ensuring compliance with legislative requirements.</p>	<p>Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned through internal management systems and will form part of subsequent audit plans.</p>

Ref	Licence Condition	Issue	Recommendation	Post-Audit Action Plan
		Currently difficult to identify specific legislative requirements within documentation as not all of them are reference by number or code. May give rise to omission of requirements in future. Would also facilitate easier internal monitoring systems.	4. Consideration could be given to numbering requirements for reference within the organisations policies and procedures, so that future management is easier for example; PE Customer Data Guidelines Refer to Electricity Industry Customer Transfer Code clause 3.9(4) for first dot point.	Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned though internal management systems and will form part of subsequent audit plans. <i>OTHER REQUIREMENTS RELATING TO THIS REFERENCE: 174 [TYPE 2]/ 175 [TYPE 2]/ 176 [TYPE 2]/ 177 [TYPE 2]</i>

Ref	Licence Condition	Issue	Recommendation	Post-Audit Action Plan
		<p>No document control applied to the subsidiary documentation identified in the policies. These are key measures of control and should be approved and reviewed for version control in line with the organisation BMS Manual.</p> <p>Compliant [4]</p>	<p>5. Documentation that relates to the policies is clearly linked however, document control requirements would assist in the organisation in ensuring current documentation is referenced, for example; Sales Process Procedure & Checklist: RFP to CTR</p>	<p>Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned through internal management systems and will form part of subsequent audit plans.</p> <p>OTHER REFS: 28[TYPE 2]/ 264 [TYPE 2]/ 16 [TYPE 2]</p>
16 [TYPE 2]	<p>Electricity Industry Customer Transfer Code clause 3.9(1) - Electricity Industry (Licence Conditions) Regulations r 5(2)</p> <p>A retailer may only use data relating to a contestable customer to provide a contestable customer with a quotation for the supply of electricity by the retailer to the contestable customer or to initiate a transfer in relation to the contestable customer.</p>	<p>No formal Confidentiality Agreement was engaged however verbal requests and confirmation was provided.</p> <p>Compliant [4]</p>	<p>6. Ensure the establishment of Confidentiality Agreements is commensurate with risk, for example if required by legislation for the purposes of the services engaged such as Electricity Industry Customer Transfer Code clause 3.9(3).</p>	<p>Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned through internal management systems and will form part of subsequent audit plans.</p>

Ref	Licence Condition	Issue	Recommendation	Post-Audit Action Plan
81 [TYPE NR]	Electricity Industry Act section 13(1) - Retail Licence condition 22.1 A licensee must, not less than once every 24 months, provide the Authority with a performance audit conducted by an independent expert acceptable to the Authority.	Currently the only trigger is in the General manger Commercial online diary. This could give rise to issues in the future. Compliant [4]	7. Consideration could be given to establishing a more proactive system for scheduling key tasks, such as the Compliance Audit. Currently the system established is reactive on a reminder and could potentially be omitted if change in personnel, etc.	Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned though internal management systems and will form part of subsequent audit plans OTHER REF: 93 [TYPE 2].
93 [TYPE 2]	Electricity Industry Act section 17 (1) - Retail Licence condition 4.1 A licensee must pay to the Authority the prescribed licence fee within one month after the day of grant or renewal of the licence and within one month after each anniversary of that day during the term of the licence i.e. 30 July each year	Currently process for payment could give rise to late payment issues in the future. Compliant [4]	8. In addition, ensure systems can be established for instances whereby the invoice may be receipted late or misplaced and payment of licence fee without invoice can be undertaken.	Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned though internal management systems and will form part of subsequent audit plans

Ref	Licence Condition	Issue	Recommendation	Post-Audit Action Plan
102 [TYPE 2]	Electricity Industry Act section 11 - Retail Licence condition 15.2 A licensee must, unless otherwise notified in writing by the Authority, review the customer service charter within the timeframe specified, and submit to the Authority the results of that review within 5 days after it is completed.	Although confirmation of change of address has been issued to key stakeholders, as yet the contact details have yet to be amended. Compliant [4]	9. Consideration could be given to updating/following up the contact documentation on the key websites due to the recent move in office premises; for example, Office of Energy website, CCI,	Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned through internal management systems and will form part of subsequent audit plans
281	Retail Licence condition 15.1 Code of Conduct Clause 11.1(1) - A retailer and distributor must produce and publish a Customer Service Charter.	If Customer Service Charter removed then there could be an impact on other legislative requirements. Internal management and review suggested prior to undertaking this action. Compliant [5]	11. Update documentation to note the removal of the requirement for the Customer Service Charter and remove from the company website.	Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned through internal management systems and will form part of subsequent audit plans

Ref	Licence Condition	Issue	Recommendation	Post-Audit Action Plan
283 [TYPE 2] [268]	Code of Conduct clause 12.1(2) - A retailer and distributor must develop, maintain and implement a complaints handling process that meets the specified requirements.	Code of Conduct specifically refers to AS ISO 1002, however, this reference is not contained in any of the internal documentation references. Compliant [4]	12. Consideration could be given to including reference to the requirements of AS ISO 10002-2006 as the complaint handling process is required to meet the requirements.	Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned through internal management systems and will form part of subsequent audit plans
284 [TYPE 2] [269]	Code of Conduct clause 12.1(3) - A retailer or distributor must at least provide the specified advice to a customer when handling a complaint.	The Complaint Handling Policy complies with the requirements of this clause. However, if Customer Service Charter removed then there could be an impact on other legislative requirements. Internal management and review suggested prior to undertaking this action. Compliant [5]	13. As the Customer Service Charter is no longer required by the Code, the licensee should review its compliance system prior to removing it to ensure the information is presented elsewhere, if required.	Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned through internal management systems and will form part of subsequent audit plans

Ref	Licence Condition	Issue	Recommendation	Post-Audit Action Plan
306 [Type 2] [290]	Electricity Code of Conduct Clause 13.15 (3) A copy of each report must be given to the Minister and the Authority not less than 7 days before it is published.	Reference to requirements could be better reflected in internal documentation. Compliant [4]	14. Consideration could be given to referencing Part 13 of <i>The Code of Conduct for Supply of Electricity to Small Use Customers</i> in the BMSM under section 6.2 which addresses Records Management.	Action plan is not mandatory for inclusion in post audit implementation plan as detailed in Audit Guideline (August 2010) Section 11.9. These items will be reviewed and actioned through internal management systems and will form part of subsequent audit plans

3. FOLLOW UP AUDIT PROCESS

This is the second Performance Audit conducted since the issue of the licence and all previous audit report findings have been reviewed as part of the content of this report (Refer to Appendix 3).

As required by section 11.3 of the Audit Guidelines an assessment has been made by the audit team on the adequacy of the response to the previous audit recommendations. It is our opinion that all responses have been met in accordance with the company's policy and any deviations have been communicated to the Secretariat. With the exception of the delay in the installation of the Gentrack billing system. Deviations have been due to change in organisational policy or technical issues, such as the decision to not engage marketing agents. Significant efforts have been undertaken by the organisation in the development of their procedures and policies as well as the implementation of the Gentrack billing system.

Similarly, review of actions taken in response to recommendations will form part of subsequent audit plans.

APPENDIX 1

PE PERFORMANCE AUDIT SEPTEMBER 2010

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
SECTION 8: TYPE 1 REPORTING REQUIREMENTS – <i>Electricity Industry Act 2004 s82</i>					
221 [216]	Code of Conduct clause 7.6 A retailer or a distributor must not arrange for disconnection or disconnect a customer’s supply address in the circumstances specified, subject to the exception specified.		Compliant [5]	<ul style="list-style-type: none">▪ Billing Procedure▪ Customer Contracts & Records▪ Dual control Western Power and Perth Energy▪ Discussion with	<p>During the audit period the Licensee has arranged for disconnection of a customer’s supply address only on the request of the customer (i.e. Exception 7.6(a))</p> <p>All disconnections reviewed were due to change of retailer or premise was to be demolished. Records were sighted and exception applicability noted.</p> <p>Compliance with this requirement is confirmed.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
222 [217]	Code of Conduct clause 7.7(1) A retailer must undertake the actions specified in circumstances where the customer provides the retailer		Compliant [4]	<ul style="list-style-type: none">▪ Billing Policy▪ Discussion with General Manager Commercial	<p>Perth Energy has not been given any notices by customers regarding life support equipment. If disconnection is required, PE</p>

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	with confirmation that a person residing at the customer’s supply address requires life support equipment.				management ensures compliance.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Moderate	4	1. Perth Energy will amend the Billing Policy to explicitly state a confirmation that there has been no life support equipment notices given by the customer prior to initiating disconnection is required. Note: The audit priority differs to that rated in the audit plan (i.e. rated as not applicable) as the requirement to ensure the Billing Policy adequately addresses obligation (refer Table 4)	
237 [227]	Code of Conduct clause 9.6(1) A retailer must not operate a pre-payment meter at the supply address of a residential customer if the residential customer, or a person residing at the residential customer’s supply address, requires life support equipment.		NA	Perth Energy does not have any residential customers therefore obligation not applicable.	
238 [228]	Code of Conduct clause 9.6(2) If a prepayment meter customer notifies a retailer that a person residing at the supply address depends on life support equipment, the retailer must undertake the actions specified.		NA	Perth Energy does not have any residential customers therefore obligation not applicable.	
SECTION 9: ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE - PART 3 - CUSTOMER/ CONNECTION INFORMATION/DATA					
6 [Type 2]	Electricity Industry Customer Transfer Code clause 3.2(2) - Electricity Industry (Licence Conditions) Regulations r 5(2) A retailer must submit a separate data request for each exit point unless otherwise agreed.		Compliant [5]	▪ Web Portal system controls	Compliance is inherent in the Web Portal system design. The system only allows separate data requests.

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
7 [Type 2]	Electricity Industry Customer Transfer Code clause 3.4(1) - Electricity Industry (Licence Conditions) Regulations r 5(2) A retailer, unless otherwise agreed, 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.		Compliant [5]	<ul style="list-style-type: none">Compliance is inherent in system designDiscussion with Account Manager	System control as web portal only allows 20 requests for standing data and 20 requests for historical consumption data. An exception message will come back if greater than 20 requests are made. The Web Portal acts as the only access for data Discussions with Account Manager confirmed legislative awareness to requirements and understanding of system control.
	Risk Assessment				
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
	8 [Type 2]	Electricity Industry Customer Transfer Code clause 3.2(2) - Electricity Industry (Licence Conditions) Regulations r 5(2) A retailer must withdraw a request for historical consumption data if the contestable customer’s verifiable consent ceases to apply before the network operator		Compliant [4]	<ul style="list-style-type: none">Western Power PortalDiscussion with Account ManagerDiscussion with General

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	provides the historical consumption data.			<p>Manager Commercial</p> <ul style="list-style-type: none"> Sales Process Procedure & Checklist: RFP to CTR Financial Audits 	<p>consent ceased to apply before the network operator provided the historical consumption data.</p> <p>Verifiable Consent is obtained during the tendering and contracts process. All of Perth Energy's customers are contestable customers.</p> <p>Consent documentation is kept on file and the system is backed up. Example emails were reviewed during the audit.</p> <p>This requirement is noted in the Draft Communications Guideline.</p> <p>There were no instances during the audit period whereby the customer's verifiable consent ceased to apply before the network operator provided the historical consumption data.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	<p>Likelihood</p> <p>Consequence</p> <p>Inherent Risk</p> <p>Adequacy of Controls</p>	<p>Unlikely</p> <p>Moderate</p> <p>Medium</p> <p>Strong</p>	4	<p>2. It is noted that during the Financial Audits consideration is given to completeness of Customer File documentation, however, this is only reported in the Audit Report if there is an issue arising. Consideration could be given to ensuring the information is captured in the organisations internal management systems.</p> <p>3. The BMSM is a newly collated document which specifies aspects of the organisations business system, implementation of the requirements of the BMSM section 7.2.2, relating to the audit schedule, would assist the organisation in ensuring compliance with legislative requirements.</p> <p>4. Consideration could be given to numbering requirements for reference within</p>	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				<p>the organisations policies and procedures, so that future management is easier for example; PE Customer Data Guidelines Refer to Electricity Industry Customer Transfer Code clause 3.9(4) for first dot point.</p> <p>5. Documentation that relates to the policies is clearly linked however, document control requirements would assist in the organisation in ensuring current documentation is referenced, for example; Sales Process Procedure & Checklist: RFP to CTR</p>	
9 [Type 2]	Electricity Industry Customer Transfer Code clause 3.5(3) - Electricity Industry (Licence Conditions) Regulations r 5(2) A retailer must pay any reasonable costs incurred by the network operator for work performed in relation to a withdrawn request for historical consumption data.		Not Rated [NR]	<ul style="list-style-type: none"> Western Power Portal Discussion with General Manager Commercial Discussion with Account Manager 	<p>There have been no occurrences of costs incurred during the audit period. As such assessment of compliance with this requirement cannot be made</p> <p>Management of payment is by Web Portal system.</p>
	Risk Assessment		Audit Priority		
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
16 [Type 2]	Electricity Industry Customer Transfer Code clause 3.9(1) - Electricity Industry (Licence Conditions) Regulations r 5(2) A retailer may only use data relating to a contestable customer to provide a contestable customer with a quotation for the supply of electricity by the retailer to the contestable customer or to initiate a transfer in relation to		Compliant [4]	<ul style="list-style-type: none"> Management controls Sales procedures and supporting documentation and systems Privacy Policy Customer Communications Guidelines 	<p>Customer files and documentation reviewed confirmed that the retailer used data relating to the contestable customer with a quotation during the audit period.</p>

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	the contestable customer.			<ul style="list-style-type: none"> Customer Contracts 	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Refer to Recommendation 5	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
17 [Type 2]	Electricity Industry Customer Transfer Code clause 3.9(2) - Electricity Industry (Licence Conditions) Regulations r 5(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.		Compliant [5]	<ul style="list-style-type: none"> Management controls Sales procedures and supporting documentation and systems Privacy Policy Discussions with Account Manager PE Customer Data Guidelines [Draft] 	Discussions with Account Manager confirmed that aggregation of contestable customer's historical consumption data is not utilised for the purpose of internal business development.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
18 [Type 2]	Electricity Industry Customer Transfer Code clause 3.9(3) - Electricity Industry (Licence Conditions) Regulations r 5(2)		Compliant [4]	<ul style="list-style-type: none"> Sales procedures and supporting documentation and systems 	Compliance with this requirement is confirmed and documentation has been

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	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.			<ul style="list-style-type: none"> Business Management System Manual (BMS) section 4.1.6 Customer Data Privacy and section 4.2.4.2 Contractor Management – Confidentiality Agreement PE Customer Data Guidelines [Draft] Privacy Policy – PE D710025 Discussions with Account Manager Post Audit Implementation Plan (2008) 	<p>established within the organisation to ensure compliance with this clause.</p> <p>It is noted that a confidentiality agreement although discussed was not formally entered into for the purposes of this audit.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	6. Ensure the establishment of Confidentiality Agreements is commensurate with risk, for example if required by legislation for the purposes of the services engaged such as Electricity Industry Customer Transfer Code clause 3.9(3).	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
19 [Type 2]	Electricity Industry Customer Transfer Code clause 3.9(4) - Electricity Industry (Licence Conditions) Regulations r 5(2) A retailer must keep a copy of the verifiable consent received from a contestable customer for two years.		Compliant [5]	<ul style="list-style-type: none"> Customer Communications Guideline Sales Policy – PE D710 022 Discussions with Account Manager Emails/Faxes/Documentation 	<p>Verifiable consent forms were sighted for customers reviewed in a sampling process.</p> <p>It is noted that the organisation retains records for greater than the 2 year period. Archive systems are established for those over 5 years.</p>

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				sighted <ul style="list-style-type: none"> Post Audit Implementation Plan (2008) Customer Files 	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
23 [Type 2]	Electricity Industry Customer Transfer Code clause 4.2(2) - Electricity Industry (Licence Conditions) Regulations r 5(2) A retailer must submit a separate customer transfer request for each exit point unless otherwise agreed.		Compliant [5]	<ul style="list-style-type: none"> Web Portal i.e. system controls Discussion with Account Manager 	Web portal only allows for singular submissions, compliance is inherent in system design.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Minor Low Strong	5	Nil	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
24 [Type 2]	Electricity Industry Customer Transfer Code clause 4.3 - Electricity Industry (Licence Conditions) Regulations r 5(2) 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 which submitted the customer transfer request or to reverse an erroneous transfer.		Compliant [5]	<ul style="list-style-type: none"> Web Portal i.e. system controls Discussion with Account Manager 	All transfers sighted on Web Portal. No erroneous transfers were observed during the audit period under "Transfer Type". System Control as description of transfer is mandatory field.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Minor Low Strong	5	Nil	
25 [Type 2]	Electricity Industry Customer Transfer Code clause 4.4(1) - Electricity Industry (Licence Conditions) Regulations r 5(2) 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.		Compliant [5]	<ul style="list-style-type: none"> Web Portal i.e. system controls Discussion with Account Manager 	All transfers sighted on Web Portal. No erroneous transfers were observed during the audit period under "Transfer Type". Billing must be specified and dated in the Web portal. The CTR details are part of the CTR section of the Web Portal. If the access contract is not specified then Metering will not authorise and will contact the WP Account Manager to liaise for resolution.

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
26 [Type 2]	Electricity Industry Customer Transfer Code clause 4.4(2) - Electricity Industry (Licence Conditions) Regulations r 5(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.		Compliant [5]	<ul style="list-style-type: none"> Customer Contract specifies locations to be transferred Sales Procedures Post Audit Implementation Plan (2008) 	All transfers sighted on Web Portal. No erroneous transfers were observed during the audit period under "Transfer Type".
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
27 [Type 2]	Electricity Industry Customer Transfer Code clause 4.5(1) - Electricity Industry (Licence Conditions) Regulations r 5(2) A retailer, unless otherwise agreed, 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.		Compliant [5]	<ul style="list-style-type: none"> Web Portal i.e. system controls Discussion with Account Manager 	<p>All transfers were reviewed on Web Portal.</p> <p>Generally, system control as the number of customer transfer requests is inherent in the system design. The web portal only allows 20 transfers per day.</p> <p>There were 2 agreements deviating from these requirements made during the audit period. In both instances records of communications relating to agreed</p>

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
					arrangements were reviewed.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
28 [Type 2]	Electricity Industry Customer Transfer Code clause 4.6(3) - Electricity Industry (Licence Conditions) Regulations r 5(2) A retailer must withdraw a customer transfer request if the contestable customer's verifiable consent ceases to apply before the transfer occurs.		Not Rated [NR]	<ul style="list-style-type: none"> Discussion with Account Manager New Customer Installation form PE Customer Communications Guideline Transfer request documentation Post Audit Implementation Plan (2008) 	There were no instances where a customer transfer request was withdrawn due to expirations of verifiable consent.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Refer to Recommendation 5	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
29 [Type 2]	Electricity Industry Customer Transfer Code clause 4.7 - Electricity Industry (Licence Conditions) Regulations r 5(2) 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.		Compliant [5]	<ul style="list-style-type: none"> Web Portal i.e. system controls - mandatory fields 	<p>Compliance is inherent in system design, date of transfer must be nominated to successfully submit transfer.</p> <p>It is noted that there were no erroneous transfers during the audit period.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
30 [Type 2]	Electricity Industry Customer Transfer Code clause 4.8(2) - Electricity Industry (Licence Conditions) Regulations r 5(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.		Compliant [5]	<ul style="list-style-type: none"> Network Access Agreement Billing Procedure Customer invoices Draft ETAC Discussions with General Manager Commercial Discussion with Account Manager 	<p>There were several CTR that were withdrawn during the audit period. In all instances there were no charges arising. The organisation is aware of requirement, for example, CTR9818.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Adequacy of Controls	Strong			
34 [Type 2]	Electricity Industry Customer Transfer Code clause 4.9(6) - Electricity Industry (Licence Conditions) Regulations r 5(2) A network operator and retailer must agree to a revised nominated transfer date in certain circumstances.		Compliant [5]	<ul style="list-style-type: none"> WP Account Manager communications Management controls Discussion with General Manager Commercial 	Web portal used for communicating revised transfer dates. Liaison established with WP Account Manager.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
39 [Type 2]	Electricity Industry Customer Transfer Code clause 4.11(3) - Electricity Industry (Licence Conditions) Regulations r 5(2) A network operator and the retailer must take certain action if the contestable customer's meter is not read on the nominated transfer date.		Not Rated [NR]	<ul style="list-style-type: none"> WP Account Manager communications – Ken Chong Dispute resolution processes WPN responsible for meter reading 	No issues arose during the audit period. Regular dialogue between PE Account Manager and WP Account Manager to ensure resolution if contestable customer's meter is not read on the nominated transfer date. It is noted that the Comms3, Comms4, MRIM (Manually Read Interval Meter) meters have data received on a half hourly interval. This event can only arise if a basic meter is installed, however, that has to be changed to half hourly meter when there is a change

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
					of retailer.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
40 [Type NR]	Electricity Industry Customer Transfer Code clause 4.12(3) - Electricity Industry (Licence Conditions) Regulations r 5(2) The parties to an access contract must negotiate in good faith any necessary amendments to the access contract arising from certain circumstances.		Compliant [5]	<ul style="list-style-type: none"> WP Account Manager communications – Ken Chong Network Access Agreement Draft ETAC Dispute resolution processes 	Perth Energy has not yet agreed to all the terms in the ETAC. The organisation is currently operating under the previous Network Access Agreements which are valid until 2015. The organisation is aware of these legal requirements and is working towards an economically amicable resolution.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
43 [Type NR]	Electricity Industry Customer Transfer Code clause 4.15 - Electricity Industry (Licence Conditions) Regulations r 5(2)		Not Rated [NR]	<ul style="list-style-type: none"> WP Account Manager communications 	There have been no erroneous transfers during the audit period. As such assessment

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	In the case of a transfer to reverse an erroneous transfer, a network operator and all affected retailers (and the independent market operator if applicable) must act in good faith to ensure that the rights and obligations of the affected contestable customer are as they would have been had the erroneous transfer not occurred.			<ul style="list-style-type: none"> Customer Service Charter Complaints Handling Policy [PE D710 024] Dispute resolution processes established for Contestable Customers Review of Web Portal Post Audit Implementation Plan (2008) 	of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
44 [Type 2]	Electricity Industry Customer Transfer Code clause 4.16 - Electricity Industry (Licence Conditions) Regulations r 5(2) An incoming retailer must retain a copy of a verifiable consent given by a contestable customer in relation to the lodgement of a customer transfer request for two years, except in the case of a customer transfer request to reverse an erroneous transfer.		Compliant [4]	<ul style="list-style-type: none"> Customer Contracts Customer Master List Sales Policy [PE D710 022] Web Portal Post Audit Implementation Plan (2008) Financial Audits 	Verifiable consent was sighted for all customers sampled during the audit. Customer files reviewed. It is noted that there were no erroneous transfers during the audit period. Financial Audits sample the customer files to ensure terms of conditions and Client File are undertaken as part of the scope of their audit.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Refer to Recommendation 2	
45 [Type 2]	Electricity Industry Customer Transfer Code clause 4.17 - Electricity Industry (Licence Conditions) Regulations r 5(2) A previous retailer must not bill a contestable customer for charges incurred after the transfer time, except in the case of an erroneous transfer.		Compliant [5]	<ul style="list-style-type: none"> ▪ Billing Policy [PE D710 021] ▪ Customer Contracts ▪ Web Portal used to access Consumption Metering Data ▪ Discussion with General Manager Commercial ▪ Post Audit Implementation Plan (2008) 	There were no erroneous transfers during the audit period. Confirmed through discussion with the General Manager Commercial that no other previous retailer billed a contestable customer for charges incurred after the transfer time. In addition, Web Portal System Control. WP will not send data to PE after the transfer date.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE - PART 5 - COMMUNICATION RULES					
48 [Type 2]	Electricity Industry Customer Transfer Code clause 5.1(4) - Electricity Industry (Licence Conditions) Regulations r 5(2) A network operator and a retailer must comply with approved communication rules.		Compliant [5]	<ul style="list-style-type: none">▪ Communication protocols established between WP and Perth Energy▪ Web Portal▪ WP Account Manager▪ WP Billing and Metering Team▪ Network Access Agreement▪ Draft ETAC	The NAA defines communication protocols. The majority of the control is through the Web Portal.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE - PART 6 - NOTICES					
49 [Type 2]	Electricity Industry Customer Transfer Code clause 6.2 - Electricity Industry (Licence Conditions) Regulations r 5(2) A licensee’s notice in relation to a data request or customer transfer request must identify the exit point to which it relates		Compliant [5]	<ul style="list-style-type: none">▪ Web Portal system control i.e. mandatory fields▪ Communications with WP Account Manager▪ Specification of NMI▪ Compliance is inherent in system	Compliance is inherent in system design, specification of the NMI is a mandatory field.

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				design	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
Adequacy of Controls	Strong				
52 [Type 2]	Electricity Industry Customer Transfer Code clause 6.4(1) - <i>Electricity Industry (Licence Conditions) Regulations r 5(2)</i> A retailer must notify its contact details to a network operator within three business days of a request.		Compliant [5]	<ul style="list-style-type: none">Management Control ProcessesCommunication recordsWeb PortalDiscussion with Account Manager	Evidence of communication processes throughout the audit period. There has been no specific request for contact details.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
Adequacy of Controls	Strong				
53 [Type 2]	Electricity Industry Customer Transfer Code clause 6.4(2) - <i>Electricity Industry (Licence Conditions) Regulations r 5(2)</i> A retailer must notify any change in its contact details to a network operator at least three business days before the change takes effect.		Not Rated [NR]	<ul style="list-style-type: none">Web PortalDiscussions with Account ManagerDiscussions with General Manager Commercial	<p>There has been no change in the Retailers contact details during the audit period. As such assessment of compliance with this requirement cannot be made.</p> <p>The Licensee moved on the 19th July 2010 which is outside the scope of the audit</p>

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
					period.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
Adequacy of Controls	Moderate				
54 [Type 2]	Electricity Industry Customer Transfer Code clause 6.6 - <i>Electricity Industry (Licence Conditions) Regulations r 5(2)</i> A network operator or a retailer must send required electronic communications to the applicable electronic communication address, in accordance with Annex 6.		Compliant [5]	<ul style="list-style-type: none">▪ Web Portal▪ Management Control Processes▪ Network Access Agreement▪ Draft ETAC▪ Customer Files	Web Portal design parameters ensure compliance with this requirement. Email and fax evidence also sighted to verify compliance with this requirement. Sample of Customer files reviewed demonstrated compliance.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
Adequacy of Controls	Moderate				
ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE - PART 7- DISPUTE RESOLUTION					
55 [Type NR]	Electricity Industry Customer Transfer Code clause 7.1(1) - <i>Electricity Industry (Licence Conditions) Regulations r 5(2)</i>		Not Rated [NR]	<ul style="list-style-type: none">▪ Management compliance▪ Network Access Agreement	There have been no disputes in respect to a matter under or in connection with this

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	For a dispute in respect of a matter under or in connection with the Electricity Industry Customer Transfer Code, any disputing party must meet within five business days of a request from another disputing party and attempt to resolve the dispute by negotiations in good faith.			<ul style="list-style-type: none"> Draft ETAC Review Management Meeting Discussions with Account Manager 	requirement during the audit period. As such assessment of compliance with respect to meeting within 5 business days cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Probable	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
56 [Type NR]	Electricity Industry Customer Transfer Code clause 7.1(2) - Electricity Industry (Licence Conditions) Regulations r 5(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 by negotiations in good faith.		Not Rated [NR]	<ul style="list-style-type: none"> Management compliance Network Access Agreement Draft ETAC Discussions with Account Manager 	There have been no disputes during the audit period that have been elevated for management in accordance with this requirement. As such assessment of compliance with the Dispute Resolution requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Probable	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
57	Electricity Industry Customer Transfer Code clause 7.1(3) -		Not Rated	<ul style="list-style-type: none"> Management compliance 	There have been no disputes during the

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[TYPE 2]	Electricity Industry (Licence Conditions) Regulations r 5(2) If the dispute is resolved, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.		[NR]	<ul style="list-style-type: none"> Network Access Agreement Draft ETAC Discussions with Account Manager 	audit period that have been elevated for management in accordance with this requirement. As such assessment of compliance with the Dispute Resolution requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
58 [Type NR]	Electricity Industry Customer Transfer Code clause 7.2(4) - Electricity Industry (Licence Conditions) Regulations r 5(2) A disputing party that refers a dispute to the Authority must give notice to the Authority of the nature of the dispute, including specified details.		Not Rated [NR]	<ul style="list-style-type: none"> Management compliance Network Access Agreement Draft ETAC Discussions with Account Manager 	There have been no disputes during the audit period that have been elevated for management in accordance with this requirement. As such assessment of compliance with the Dispute Resolution requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Probable Minor Low Strong	5	Nil	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
59 [Type NR]	Electricity Industry Customer Transfer Code clause 7.3(2) - <i>Electricity Industry (Licence Conditions) Regulations r 5(2)</i> A disputing party must at all times conduct itself in a manner which is directed towards achieving the objectives in clause 7.3(1) of the Electricity Industry Customer Transfer Code		Not Rated [NR]	<ul style="list-style-type: none">▪ Management compliance▪ Network Access Agreement▪ Draft ETAC▪ Discussions with Account Manager	There have been no disputes during the audit period that have been elevated for management in accordance with this requirement. As such assessment of compliance with the Dispute Resolution requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
Adequacy of Controls	Strong				
ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE - ANNEX 6 - ELECTRONIC COMMUNICATIONS PROTOCOL					
68 [Type NR]	Electricity Industry Customer Transfer Code Annex 6 clause A6.2(a) - <i>Electricity Industry (Licence Conditions) Regulations r 5(2)</i> A network operator and a retailer must use reasonable endeavours to ensure that its information system on which electronic communications are made is operational 24 hours a day and 7 days a week.		Compliant [5]	<ul style="list-style-type: none">▪ Web Portal▪ Perth Energy Information Systems▪ Discussions with Account Manager	Western Power manage the Web Portal and it is generally operational 24 hours a day. There have been some system down times throughout the audit period, however, issues arising are always readily resolved.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Consequence Inherent Risk Adequacy of Controls	Minor Low Strong			
69 [Type 2]	Electricity Industry Customer Transfer Code Annex 6 clause A6.2(b) - Electricity Industry (Licence Conditions) Regulations r 5(2) A network operator and a retailer must establish a mechanism to generate an automated response message for each electronic communication (other than an automated response message) received at the electronic communication address.		Compliant [5]	<ul style="list-style-type: none"> Web Portal Perth Energy Information Systems Discussions with Account Manager 	Correspondence between WP and PE is maintained in the Web Portal. Historical messages can be seen through the "view messages" function. Correspondence is tagged as either pending, completed or rejected, i.e. market transaction list In addition, the web portal enables the issue of email alerts to confirm transactions..
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Minor Low Strong	5	Nil	
70 [Type NR]	Electricity Industry Customer Transfer Code Annex 6 clause A6.6 - Electricity Industry (Licence Conditions) Regulations r 5(2) The originator of an electronic communication must identify itself in the communication.		Compliant [5]	<ul style="list-style-type: none"> Customer files, correspondence records Discussions with Account Manager 	Standard email signatures and letter templates used for communication
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Consequence Inherent Risk Adequacy of Controls	Minor Low Strong			
71 [Type NR]	Electricity Industry Customer Transfer Code Annex 6 clause A6.7- Electricity Industry (Licence Conditions) Regulations r 5(2) The originator of an electronic communication must use reasonable endeavours to adopt a consistent data format for information over time, to facilitate any automated processing of the information by the addressee.		Compliant [5]	<ul style="list-style-type: none">▪ Web Portal data transfer protocols▪ Arrangement between WP and PE▪ Perth Energy Information Systems▪ Discussions with Account Manager	The Web Portal is used as a primary means of communication between WP and PE. The system application allows automatic transfer of data between WP and PE. The process is designed so that data communicated is easily integrated into the PE and WP systems.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Minor Low Strong	5	Nil	
Section 11: ELECTRICITY INDUSTRY (LICENCE CONDITIONS) REGULATIONS AND OBLIGATIONS					
78 [Type 2]	Electricity Industry (Licence Conditions) Regulations regulation 6 The electricity corporation must offer to purchase renewable source electricity, under an approved contract, from an eligible customer who wishes to sell such electricity		Not Applicable [NA]	Not Applicable Relevant To Synergy Only.	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
	to the corporation.			
79 [Type NR]	Electricity Industry (Licence Conditions) Regulations regulation 7 The electricity corporation must, as soon as practicable after the end of each financial year, submit a written report to the Coordinator regarding its costs in purchasing renewable source electricity under approved contracts.	Not Applicable [NA]	Not Applicable Relevant To Synergy Only.	
80 [Type NR]	Electricity Industry (Licence Conditions) Regulations regulation 8(8) The electricity corporation must comply with a direction given by the Coordinator under regulation 8(5) of the Electricity Industry (Licence Conditions) Regulations to submit an appropriate amendment to its contract to provide for the purchase of renewable source electricity.	Not Applicable [NA]	Not Applicable Relevant To Synergy Only.	
ELECTRICITY INDUSTRY ACT - LICENCE CONDITIONS AND OBLIGATIONS				
81 [Type NR]	Electricity Industry Act section 13(1) - Retail Licence condition 22.1 A licensee must, not less than once every 24 months, provide the Authority with a performance audit conducted by an independent expert acceptable to the Authority.	Compliant [4]	<ul style="list-style-type: none"> ▪ Management Compliance Processes ▪ Notification from Authority as to audit due date ▪ Compliance Scheduling by appropriate Manager ▪ Contracts ▪ Technical Support 	The requirement for the audit is monitored by the General Manager Commercial in his Online Diary.

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	7. Consideration could be given to establishing a more proactive system for scheduling key tasks, such as the Compliance Audit. Currently the system established is reactive on a reminder and could potentially be omitted if change in personnel, etc.	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
85 [Type NR]	Electricity Industry Act section 17 (1) - Retail Licence condition 4.1 A licensee must pay to the Authority the prescribed licence fee within one month after the day of grant or renewal of the licence and within one month after each anniversary of that day during the term of the licence i.e. 30 July each year		Compliant [4]	<ul style="list-style-type: none">Compliance Scheduling by appropriate ManagerInvoice issued by the AuthorityRecord of Payment	Licence fees were paid in accordance with requirements as follows; - ERA Invoice ERA181 (Issued on 24 June 2010, Entered into system on 1 July 2010) and Paid 23 July 2010) - ERA Invoice ERA133 (Issued 16 June 2009, Paid 26 June 2009)
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Refer to Recommendation 7 8. In addition, ensure systems can be established for instances whereby the invoice may be receipted late or misplaced and payment of licence fee without invoice can be undertaken.	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
	86 [Type NR]	Electricity Industry Act section 31 (3) - Retail Licence condition 5.1 A licensee must take reasonable steps to minimise the		Compliant [5]	<ul style="list-style-type: none">Electricity Supply Managed by WPNPE Hotline Contact (i.e WP

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	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.			Account Manager) <ul style="list-style-type: none"> Access to System Operational Control Centre (SOCC) Access to Network Operational Control Centre (NOCC) Electricity failure documented through email to customer and WP 	Account Manager and have access to the SOCC. All failure of electricity is documented through email to customer and Western Power.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Minor Low Strong	5	Nil	
87 [Type 2]	Electricity Industry Act section 41 (6) - Retail Licence condition 5.1 A licensee must pay the costs of taking an interest in land or an easement over land.		Not Applicable [NA]	Not Applicable as Perth Energy has no interest in land.	
88 [Type 2]	Electricity Industry Act section 54(1) - Retail Licence condition 13.1 A retail or integrated regional licensee must not supply electricity to a small use customer otherwise than under a standard form contract or a non-standard form contract.		Compliant [5]	<ul style="list-style-type: none"> Customer Contracts Small Use Customer Information Packs Sales Process Procedure Checklist Sales Policy [PE D710 022] Discussion with Account Manager 	Compliance with this requirement was confirmed during the audit process. Small Use Customer Pack approved by the ERA were reviewed. It is note that a relatively small percentage of PE customers are small use customers.

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness	
				<ul style="list-style-type: none">Post Audit Implementation Plan (2008)		
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement		
	Likelihood	Unlikely	4	Nil		
	Consequence	Moderate				
Inherent Risk	Medium					
	Adequacy of Controls	Strong				
89 [Type 2]	Electricity Industry Act section 54(2) -Retail Licence condition 14.4 A licensee must comply with any direction by the Authority to amend the standard form contract and do so within the period specified.		Not Rated [NR]	<ul style="list-style-type: none">Management Compliance ProcessERA Compliance RequirementsCorrespondence records/filesDiscussion with General Manager Commercial	The Authority has not directed the Licensee to amend the standard form of contract during the audit period. As such assessment of compliance with this requirement cannot be made.	
	Risk Assessment			Audit Priority		Corrective Action/Opportunity for Improvement
	Likelihood	Unlikely		4		Nil
	Consequence	Moderate				
Inherent Risk	Medium					
	Adequacy of Controls	Strong				
93	Electricity Industry Act section 76 - Retail Licence condition		Not Applicable	Not Applicable as Synergy is the Retailer of Last Resort.		

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[Type 2]	17.1 If a designation under section 71(1) of the Electricity Industry Act is in force a licensee must perform the functions of a retailer of last resort and must carry out the supplier of last resort plan if it comes into operation under section 70 of the Electricity Industry Act.		[NA]		
94 [Type 2]	Electricity Industry Act section 101- Retail Licence condition 19.1 A retail, distribution or integrated regional licensee must not supply electricity to small use customers unless the licensee is a member of an approved scheme and is bound by and compliant with any decision or direction of the electricity ombudsman under the approved scheme.		Compliant [5]	<ul style="list-style-type: none">▪ Discussion with General Manager Commercial▪ Review Energy Ombudsman Website (http://www.ombudsman.wa.gov.au/)▪ Energy Industry Ombudsman Annual Report 2008-09	The Licensee is listed as an Electricity Industry member in the Energy Ombudsman Annual Report. Confirmation of continuation by the General Manager Commercial.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
96 [Type 2]	Electricity Industry Act section 115(2) - Retail Licence condition 5.1 A licensee that has, or is an associate of a person that has, access to services under an access agreement must not engage in conduct for the purpose of hindering or prohibiting access.		Compliant [5]	<ul style="list-style-type: none">▪ Network Access Agreement▪ Draft ETAC▪ Post Audit Implementation Plan (2008)▪ WP Account Manager	PE had three Network Access Agreements in place, which meet the requirement. One of the NAA expired on the 1 June 2009. The other two are valid until 2015. Management ensures compliance with all

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness		
				<ul style="list-style-type: none">Discussions with General Manager Commercial –	Retail Licence conditions.		
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement			
	Likelihood	Unlikely	4	Nil			
	Consequence	Moderate					
Inherent Risk	Medium						
	Adequacy of Controls	Moderate					
ELECTRICITY LICENCES - LICENCE CONDITIONS AND OBLIGATIONS							
97 [Type 2]	Electricity Industry Act section 11 - Retail Licence condition 6.1 A licensee must ensure that an electricity marketing agent of the licensee complies with the applicable codes.		Not Rated [NR]	<ul style="list-style-type: none">PE directly handles all marketingLegislative awarenessNo use of electricity marketing agents is undertaken by PEMarketing ProceduresMarketing GuidelinesCustomer Contract GuidelinesPost Audit Implementation Plan (2008)Discussions with General Manager Commercial	PE does not use electricity marketing agents. As such assessment of compliance with this requirement cannot be made.		
	Risk Assessment					Audit Priority	Corrective Action/Opportunity for Improvement
	Likelihood	Unlikely				4	Nil
	Consequence	Moderate					

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
98 [Type 2]	Electricity Industry Act section 11 - Retail Licence condition 6.2 The licensee must report a breach of the applicable code conditions by an electricity marketing agent to the Authority within the prescribed timeframe.		Not Rated [NR]	<ul style="list-style-type: none"> PE directly handles all marketing Legislative awareness No use of electricity marketing agents is undertaken by PE Marketing Procedures Marketing Guidelines Customer Contract Guidelines Post Audit Implementation Plan (2008) Discussions with General Manager Commercial 	PE does not use electricity marketing agents. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
99 [Type NR]	Electricity Industry Act section 11 - Retail Licence condition 13.2		Not Rated	<ul style="list-style-type: none"> Discussions with General Manager Commercial 	The Authority did not request that the Licensee review the standard form of

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	A licensee must, if directed by the Authority, review the standard form contract and submit to the Authority the results of that review within the time specified by the Authority.		[NR]	<ul style="list-style-type: none"> Correspondence Records/Files Management Compliance processes 	contract. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
100 [Type NR]	Electricity Industry Act section 11 - Retail Licence condition 13.3		Not Rated [NR]	<ul style="list-style-type: none"> Discussions with General Manager Policy & Strategy Correspondence Records/Files Management Compliance processes 	The Authority did not request that the Licensee review the standard form of contract. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
101 [Type 2]	Electricity Industry Act section 11 - Retail Licence condition 14.1 A licensee may only amend the standard form contract with the Authority's approval.		Not Rated [NR]	<ul style="list-style-type: none">Discussions with General Manager CommercialCorrespondence Records/FilesManagement Compliance processes	The Licensee did not review the standard form of contract. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
Adequacy of Controls	Strong				
102 [Type 2]	Electricity Industry Act section 11 - Retail Licence condition 15.2 A licensee must, unless otherwise notified in writing by the Authority, review the customer service charter within the timeframe specified, and submit to the Authority the results of that review within 5 days after it is completed.		Compliant [4]	<ul style="list-style-type: none">Discussions with General Manager CommercialPE Website (www.perthenergy.com.au)ERA Correspondence D/2009/03922 – 31st March 2009 specified review by 30th June 2009Letter sent from PE on 30th June 2009 with reviewed Customer Service Charter	The Licensee reviewed the Customer Service Charter during the audit period, twice (28 th September 2008 and last approved 29 July 2009). Email communication sent to the Secretariat on the 29 th July 2009. It is noted the requirement for a Customer Service Charter has been removed.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	9. Consideration could be given to updating/following up the contact documentation on the key websites due to the recent move in office premises;	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness		
	Consequence	Moderate		for example, Office of Energy website, CCI,			
	Inherent Risk	Medium					
	Adequacy of Controls	Strong					
105 [Type 2]	Electricity Industry Act section 11 - Retail Licence condition 20.1 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.		Compliant [5]	<ul style="list-style-type: none">▪ Discussion with Group Accountant▪ Accounting process review▪ Monthly Reports review▪ PE Special Purpose Financial Reports (Independent Auditors KPMG) – to 31st March 2010▪ PE Special Purpose Financial Reports (Independent Auditors KPMG) – 31st March 2009	<p>The PE Special Purpose Financial Reports sampled during the audit period contain a Statement of Compliance which noted that the financial report was prepared in accordance with the basis of accounting specified by all Accounting Standards.</p> <p>The Report noted that it did not comply with all disclosure requirements of the following standards;</p> <ul style="list-style-type: none">▪ AASB 7 Financial Instruments Disclosure▪ AASB 124 Related Party Disclosures <p>It is noted that although the above standards do not comply from a measurement perspective the account comply with AASB. By choosing not to meet the disclosure requirement it does not mean non compliance to AASB.</p> <p>It is also noted that accounts from the 1st April to 30th June 2010 were available for review during this audit period and should be considered in the next audit.</p>		
	Risk Assessment					Audit Priority	Corrective Action/Opportunity for Improvement
	Likelihood	Unlikely				4	Nil
	Consequence	Moderate					

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
106 [Type 2]	Electricity Industry Act section 11 - Retail Licence condition 21.4 A licensee must comply with any individual performance standards prescribed by the Authority.		Not Applicable [NA]	<ul style="list-style-type: none"> Interview with the General Manager Commercial 	The Authority has not prescribed any individual reporting standards to Perth Energy. As such assessment of compliance with clause cannot be undertaken.
107 [Type 2]	Electricity Industry Act section 11 - Retail Licence condition 22.2 A licensee must comply, and require its auditor to comply, with the Authority's standard audit guidelines dealing with the performance audit.		Compliant [5]	<ul style="list-style-type: none"> Compliance with ERA process Management meeting minutes Email Communication ERA Correspondence 	<p>Direct instructions from Licensee to Auditor to comply with the ERA guidelines.</p> <p>Copies of communications received from ERA relating to audit requirements sent by Perth Energy through to Auditor to convey requirements specifically the undertaking of audits in compliance with the Audit Guidelines: Electricity, Gas and Water Licences.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
109 [Type 2]	Electricity Industry Act section 11 - Retail Licence condition 23.1 A licensee must report to the Authority, in the manner prescribed, if a licensee is under external administration or there is a significant change in the circumstances upon		Not Rated [NR]	<ul style="list-style-type: none"> Discussions with General Manager Commercial Review of ERA Website 	During the Audit Period Perth Energy was not under external administration and had not undergone any significant change in circumstances upon which the licence was granted, which may affect its ability to meet

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness		
	which the licence was granted which may affect a licensee’s ability to meet its obligations.				its licence obligations. As such there was no assessment with this requirement to report to the Authority was made.		
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement			
	Likelihood	Unlikely	4	Nil			
	Consequence	Moderate					
	Inherent Risk	Medium					
Adequacy of Controls	Strong						
110 [Type 2]	Electricity Industry Act section 11 - Retail Licence condition 24.1 A licensee must provide the Authority, in the manner prescribed, any information the Authority requires in connection with its functions under the Electricity Industry Act.		Compliant [5]	<ul style="list-style-type: none">Discussions with General Manager CommercialAnnual Compliance ReportsReporting protocols uses standard format from ERAERA Correspondence Records	The Licensee has provided the Authority information it required in connection with its functions under the Electricity Industry Act. Every licensee is required to submit a compliance report to the Authority covering all of its type 1 and type 2 licence obligations for each financial year (1 July to 30 June inclusive) by 31 August immediately following the year that is the subject of the report. Licensees are also required to provide Data Sheets for each financial year to the Authority, by 20 September immediately following the year that is the subject of the report		
	Risk Assessment					Audit Priority	Corrective Action/Opportunity for Improvement
	Likelihood	Unlikely				4	Nil
	Consequence	Moderate					

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
111 [Type 2]	Electricity Industry Act section 11 - Retail Licence condition 25.2 A licensee must publish any information it is directed by the Authority to publish, within the timeframes specified.		Compliant [5]	<ul style="list-style-type: none"> Compliance Report – 01 July 2007 – 30 June 2008 (28/08/08) Compliance Report – 01 July 2008 – 30 June 2009 (28/08/09) Compliance Report – 01 July 2009 – 30 June 2010 (Outside Audit Scope) Data Sheets (2008 -2009 & 2009 – 2010) Perth Energy Website (http://www.perthenergy.com.au/) Communication from ERA Discussion with General Manager Commercial 	From the documentation reviewed it is understood that Perth Energy has published requirements as directed by the Authority.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
112 [Type 2]	Electricity Industry Act section 11 - Retail Licence condition 26.1		Compliant [5]	<ul style="list-style-type: none"> Electricity Supply Agreement (ESA) 	Perth Energy maintains formal records of correspondence (email and hardcopy).

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Unless otherwise specified, all notices must be in writing.			<ul style="list-style-type: none">▪ Reporting protocols uses standard format from ERA▪ ERA Correspondence Records	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
Inherent Risk	Medium				
	Adequacy of Controls	Moderate			
CODE OF CONDUCT - LICENCE CONDITIONS AND OBLIGATIONS					
113 -139 [Type 2 & NR]	Conditions relating to The Code of Conduct for Supply of Electricity to a Small Use Customer (Refer to Audit Plan for detail)		Not Applicable [NA]	PE did not engage marketing agents during the audit period.	
140 [TYPE 2]	Code of Conduct clause 2.11(1) - An electricity marketing agent must keep a record of complaints about marketing carried out by or on behalf of the electricity marketing agent made by a customer or person contacted for the purposes of marketing and, on request, must give to the electricity ombudsman, within 28 days of receiving the request, all information that the electricity marketing agent has relating to the complaint.		Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	
141 [TYPE 2]	Code of Conduct clause 2.11(2) -A record or other information that an electricity marketing agent is required, by the Code, to keep, must be kept for at least 2 years after		Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	the last time the person to whom the information relates was contacted by or on behalf of the electricity marketing agent.				
142 [TYPE 2] [140]	Code of Conduct clause 3.1(1) - If a retailer agrees to sell electricity to a customer or arrange for the connection of the customer's supply address, the retailer must forward the customer's request for the connection to the relevant distributor.		Compliant [5]	<ul style="list-style-type: none"> Web Portal Sales Procedures Post Audit Implementation Plan (2008, Ref 140) Compliance is inherent in system design 	As per the Sales Procedure, upon the signing of a contract, Perth Energy sends a new connection request via the Web Portal, consistent with Western Power's timelines and the start date of the contract.
Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement		
Likelihood Consequence Inherent Risk Adequacy of Controls		Unlikely Minor Low Strong	5	Nil	
143 [TYPE 2] [141]	Code of Conduct clause 3.1(2) - A retailer must forward the customer's request for the connection to the relevant distributor in the timeframe specified unless the customer agrees otherwise.		Compliant [5]	<ul style="list-style-type: none"> Web Portal Sales Policy Post Audit Implementation Plan (2008, Ref 141) Discussion with Account Manager 	<p>The Licensee has complied with the customer's request for connection to WP in accordance with the Customer Contract or timeframe specified in the Code below;</p> <p>Once Customer Contract is signed PE will forward request on same day. Internal control processes established.</p> <p>Liaison with WP Account Manager is</p>

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				<ul style="list-style-type: none"> WP Account Manager Customer Contracts New Customer Installation form Sales Checklist 	<p>undertaken to ensure any issues are resolved.</p> <p>Web Portal New Connection Service Order.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
144 [TYPE 2] [142]	Code of Conduct clause 4.1 - A retailer must issue a bill no more than once a month and at least once every three months unless the circumstances specified exist.		Compliant [5]	<ul style="list-style-type: none"> Web Portal Billing Team Billing Checklists (Customer Billing Checklist & Monthly Completion Checklist) Billing Procedure Billing Records/Files Discussion with Business Analyst (Billing) 	The billing cycle is monthly. Compliance with this requirement was confirmed with discussions with the Billing Team and review of sample bills.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
145 [TYPE 2] [143]	Code of Conduct clause 4.2(2) - A retailer may only place a customer on a shortened billing cycle, without the customer's verifiable consent, in the circumstances specified.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Discussion with Business Analyst (Billing) 	There are no customers placed on a shortened billing cycle. As such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
146 [TYPE 2] [144]	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
	Code of Conduct clause 4.2(3) - A retailer must give the customer written notice of a decision to shorten the customer's billing cycle within 10 business days of making the decision.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Discussion with Business Analyst (Billing) 	There are no customers places on a shortened billing cycle. As such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
147 [TYPE 2] [145]	Code of Conduct clause 4.2(4) - A retailer must ensure that a shortened billing cycle is for a period of at least 10 business days.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Discussion with Business Analyst (Billing) 	There are no customers places on a shortened billing cycle. As such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
148 [TYPE 2] [146]	Code of Conduct clause 4.2(5) - A retailer must return a customer, who is subject to a shortened billing cycle and has paid three consecutive bills by the due date, on request, to the billing cycle that previously applied to the customer.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Discussion with Business Analyst (Billing) 	There are no customers places on a shortened billing cycle. As such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
149	Code of Conduct clause 4.2(6) - A retailer must inform a		Not Rated	<ul style="list-style-type: none"> Billing Procedure 	There are no customers places on a

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[TYPE 2] [147]	customer, who is subject to a shortened billing cycle, at least once every three months, of the conditions upon which a customer can be returned to its previous billing cycle.		[NR]	<ul style="list-style-type: none"> Customer Contracts Discussion with Business Analyst (Billing) 	shortened billing cycle. As such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
150 [TYPE 2] [148]	Code of Conduct clause 4.3(1) - In respect of any 12 month period, on receipt of a request by a customer, a retailer may provide a customer with estimated bills under a bill smoothing arrangement.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Discussion with Business Analyst (Billing) 	There are no customers places under a bill smoothing arrangement. As such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
151 [TYPE 2] [149]	Code of Conduct clause 4.3(2) - If a retailer provides a customer with estimated bills under a bill smoothing arrangement the retailer must ensure that the conditions specified are met.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts No Bill Smoothing Offered 	There are no customers places under a bill smoothing arrangement. As such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Moderate	4	Nil	
152 [TYPE 2] [150]	Code of Conduct clause 4.4 - A retailer must issue a bill to a customer at the customer's supply address, unless the customer has nominated another address or an electronic address.		Compliant [5]	<ul style="list-style-type: none"> Non-Standard Contracts Billing Procedure Customer Contract & Files Gentrack Billing System Discussion with Sales Administrator 	Address for issuing of bill and the supply address are specified in the Customer Contract and was verified by a sampling process in the bills generated by the Gentrack billing system.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Moderate	4	Nil	
153 [TYPE 2] [151]	Code of Conduct clause 4.5(1) - A retailer must include minimum prescribed information on the customer's bill, unless the customer agrees otherwise.		Non-Compliant [2]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Gentrack Billing System Excel billing system Discussion with Account Manager Discussion with Sales 	<p>The following information was noted to be omitted from all invoices issued prior to the 10th Billing Cycle in November 2009 (i.e all bills prior to 10/11/09 – 9/12/09) when Gentrak system was rolled out;</p> <p>(j) if applicable, a statement on the bill that an additional fee may be imposed to cover the costs of late payment from a customer;</p>

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				<p>Administrator</p> <ul style="list-style-type: none"> Discussion with Business Analyst (Billing) 	<p>(k) the average daily cost of electricity consumption; (l) the average daily consumption; (m) a meter identification number (clearly placed on the part of the bill that is retained by the customer); (q) a statement advising the customer that assistance is available if the customer is experiencing problems paying the bill; (r) a telephone number for billing and payment enquiries; (s) a telephone number for complaints; (t) the contact details for the electricity ombudsman; (x) the amount of arrears or credit; (y) if applicable and not included on a separate statement— (i) payments made under an instalment plan; and (ii) the total amount outstanding under the instalment plan; - manually generated (aa) the retailer's telephone number for TTY services</p> <p>It is noted that the new Gentrack billing system now implementation has corrected these requirements.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	10. Ensure the requirements are captured in the system documentation to ensure that any future upgrades to the Gentrack system do not omit these requirements.	
	Consequence	Moderate			
	Inherent Risk	Medium			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Adequacy of Controls	Moderate			
154 [TYPE 2] [152]	Code of Conduct clause 4.5(3) - A retailer must advise the customer of the amount of historical debt and its basis before, with or on the customer's bill, if the retailer wishes to bill the customer for the historical debt.		Compliant [5]	<ul style="list-style-type: none"> ▪ Billing Procedure ▪ Customer Contracts ▪ Gentrack ▪ Excel Billing System 	Compliance was noted during the audit period, as with the Excel billing system this was manually undertaken by the Sales Administrator. In built function with the Gentrack billing system.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Moderate	4	Refer to Recommendation 10	
155 [TYPE 2] [153]	Code of Conduct clause 4.6(1) - A retailer must base the customer's bill on the distributor's or metering agent's reading of the meter, or the customer's reading of the meter in the circumstances specified.		Compliant [5]	<ul style="list-style-type: none"> ▪ Billing Procedure ▪ Customer Contracts ▪ Web Portal 	All bills are based on the data provided by the Web Portal.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Minor Low Strong	5	Nil	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
156 [TYPE 2] [154]	Code of Conduct clause 4.6(2) - A retailer must give the customer information that explains to that customer how to read a meter correctly (if applicable) in clear, simple and concise language.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts 	No customers are required to read their meters. All undertaken by the Network Operator.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
157 [TYPE NR] [155]	Code of Conduct clause 4.7 - A retailer must use its best endeavours to ensure that meter reading data is obtained as frequently as is required to prepare its bills and, in any event, at least once every twelve months in accordance with clause 4.6(1)(a) of the Code of Conduct.		Compliant [5]	<ul style="list-style-type: none"> Web Portal Network Access Agreement 	Customers are billed monthly and based upon data received in the Web Portal. As per the Billing Procedure, Perth Energy cannot bill a customer without meter data from Western Power. If data is not received from Western Power, Perth Energy will follow up. Perth Energy must bill customers monthly as per the customer contract.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
158	Code of Conduct clause 4.8(1) - A retailer must give the customer an estimated bill in the manner specified, if the		Not Rated	<ul style="list-style-type: none"> Billing Procedure 	There has been no requirement to estimate

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[TYPE 2] [156]	retailer is unable to reasonably base a bill on a reading of the meter.		[NR]	<ul style="list-style-type: none"> Customer Contracts Discussion with Account Manager 	billing data during the audit period.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
159 [TYPE 2] [157]	Code of Conduct clause 4.8(2) - A retailer must, in a visible and legible manner, specify the stated information on the customer's bill, in circumstances where the customer's bill is estimated.		Non-Compliant [2]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Discussion with Account Manager Billing Systems – Gentrack/Excel Compliance Report (1 July 2008 – 30 June 2009) 	<p>PE do not estimate data but may use data estimated by Western Power.</p> <p>It is noted that this requirement was not incorporated into the previous billing system (excel) but has been rectified in November 2009 and is part of the Gentrack system.</p> <p>This Non-Compliance was reported in the Annual Compliance Report to the ERA.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Refer to Recommendation 10.	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
160 [TYPE 2] [158]	Code of Conduct clause 4.8(3) - A retailer must tell a customer, on request, the basis and reason for the estimation.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Discussion with Account Manager 	There has been no request noted for basis and reason of estimated billing data during the audit period.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
161 [TYPE 2] [159]	Code of Conduct clause 4.9 - Where the retailer gives a customer an estimated bill and the meter is subsequently read the retailer must include an adjustment on the next bill to take account of the actual meter reading.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Discussion with Account Manager 	There has been no requirement to estimate billing data during the audit period.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
162 [TYPE NR] [160]	Code of Conduct clause 4.10 - A retailer must use its best endeavours to replace an estimated bill with a bill based on an actual reading if the customer satisfies the requirements as specified.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Discussion with Account 	There has been no requirement to estimate billing data during the audit period.

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				Manager	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
163 [TYPE 2] [161]	Code of Conduct clause 4.11(1) - A retailer must request the distributor or metering agent to test the meter if a customer requests the meter to be tested and pays any reasonable charge of the retailer for testing the meter.		Compliant [5]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Liaison with Western Power 	There have been 2 instances during the audit period whereby the Licensee requested the distributor to test the meter after a customer complaint. No charges were incurred by the customer.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
164 [TYPE 2] [162]	Code of Conduct clause 4.11(2) - If the meter is tested and found to be defective, the retailer's reasonable charge for testing the meter (if any) is to be refunded to the customer.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts 	There were no charges imposed, as such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Adequacy of Controls	Moderate			
165 [TYPE 2] [163]	Code of Conduct clause 4.12(1) - A retailer must change the customer to an alternate tariff within the period specified if the customer applies to receive an alternate tariff and demonstrates to the retailer that they satisfy the conditions of eligibility.		Compliant [5]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Written notification to Customers Customer example where change of work type at premise. 	Documentation reviewed during the audit process confirmed compliance with this requirement.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
166 [TYPE 2] [164]	Code of Conduct clause 4.13 - A retailer must give the customer written notice prior to changing the customer to an alternative tariff if the customer's electricity use has changed and the customer is no longer eligible to continue to receive an existing, more beneficial tariff.		Compliant [5]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Written notification to Customers – kept on Customer File 	Documentation reviewed during the audit process confirmed compliance with this requirement. Letters of notification kept on Customer Files.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
167 [TYPE NR] [165]	Code of Conduct clause 4.14(1) - A retailer may recover any amounts undercharged to a customer as a result of a change in the customer's electricity use for the period of up to 12 months prior to the date on which the retailer provided notice in the specified manner.		Compliant [5]	<ul style="list-style-type: none"> Billing Policy REC Legislative changes 	Changes to REC legislation came into effect on 1/7/09 changes may have resulted with customers as a result of this, no accounts were identified through the sampling process.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
168 [TYPE 2] [166]	Code of Conduct clause 4.14(2) - A retailer must repay any amounts overcharged to a customer as a result of a change in the customer's electricity use.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Policy Discussion with Account Manager 	<p>There have been no instances noted during the audit period which relate to this requirement.</p> <p>An overcharge query by a customer was reviewed in relation to change of work premise type, however it is noted that the increase in cost was related to the Network Charge due to change of premise not Perth Energy's charges.</p> <p>As such assessment of compliance with this clause cannot be made.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
		Moderate			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Adequacy of Controls				
169 [TYPE 2] [167]	Code of Conduct clause 4.15(1) - A retailer must use reasonable endeavours to arrange for a final bill if a customer requests the retailer to issue a final bill at the customer's supply address.		Compliant [5]	<ul style="list-style-type: none"> Billing Policy Discussion with Sales Administrator 	Arrangements for issue of final bills within the monthly billing cycle confirmed.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Minor Low Strong	5	Nil	
170 [TYPE 2] [168]	Code of Conduct clause 4.15(2) - A retailer must repay the customer any amount in credit at the time of account closure.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Policy Discussion with Sales Administrator 	There were no instances identified in the sampling process whereby customers were refunded credit at the time of account closure. Confirmation of awareness to requirement was noted.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Moderate	4	Nil	
171 [TYPE 2]	Code of Conduct clause 4.16 - A retailer must review the customer's bill on request by the customer, subject to the customer paying the lesser of the portion of the bill agreed to not be in dispute or an amount equal to the average of		Compliant [5]	<ul style="list-style-type: none"> Billing Policy Discussion with Sales Administrator 	There were several instances identified in the complaint register whereby a request for review of customer's bill was made. A review of the Customer Files confirmed

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[169]	the customer's bill over the previous 12 months, and paying any future bills that are properly due.			<ul style="list-style-type: none"> Discussion with Account Manager Customer Files 	<p>compliance with this process and resolution of queries.</p> <p>It is noted that generally account queries were made via website or telephone calls.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Moderate	4	Nil	
172 [TYPE 2] [170]	Code of Conduct clause 4.17(1) - A retailer must follow the procedures specified if a review of a bill has been conducted and the retailer is satisfied that the bill is correct or incorrect.		Compliant [5]	<ul style="list-style-type: none"> Billing Policy Discussion with Sales Administrator Discussion with Account Manager Customer Files 	<p>There were several instances identified in the complaint register whereby a request for review of customer's bill was made. A review of the Customer Files confirmed compliance with this process and resolution of queries.</p> <p>It is noted that generally account queries were made via website or telephone calls.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Moderate	4	Nil	
173 [TYPE 2]	Code of Conduct clause 4.17(2) - A retailer must inform the customer of the outcome of the review of a bill as soon as practicable, but, in any event, within 20 business days from		Compliant [5]	<ul style="list-style-type: none"> Billing Policy Discussion with Sales 	A sample of the customer reviews undertaken indicated resolution of query within the 20 business days and in one

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[171]	the date of receipt of the request for review.			<ul style="list-style-type: none"> Administrator Discussion with Account Manager Customer Files 	instance within 4 days. Compliance with this requirement was observed.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Minor Low Strong	5	Nil	
174 [TYPE 2] [172]	Code of Conduct clause 4.18(2) - A retailer must recover an amount undercharged as a result of an act or omission by a retailer or distributor in the manner specified.		Compliant [4]	<ul style="list-style-type: none"> Billing Policy Discussion with Sales Administrator Discussion with Account Manager Customer Files 	There were no instances identified in the sampling process of an omission by a Licensee or Western Power. Confirmation of awareness to requirement was noted in the Billing Policy.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Moderate	4	Refer to Recommendation 4	
175 [TYPE NR]	Code of Conduct clause 4.19(2) - A retailer must use its best endeavours to inform the customer (including a customer		Compliant	<ul style="list-style-type: none"> Billing Policy Discussion with Sales 	There were no instances identified in the sampling process of an omission by a

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[173]	who has vacated the supply address) and repay or credit any amount overcharged as a result of an act or omission by a retailer or distributor, in the manner and period specified, subject to clause 4.19(6)		[4]	<ul style="list-style-type: none"> Administrator Discussion with Account Manager Customer Files 	<p>Licensee or Western Power.</p> <p>Confirmation of awareness to requirement was noted in the Billing Policy.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	<p>Likelihood</p> <p>Consequence</p> <p>Inherent Risk</p> <p>Adequacy of Controls</p>	<p>Unlikely</p> <p>Minor</p> <p>Low</p> <p>Strong</p>	5	Refer to Recommendation 4	
176 [TYPE 2] [174]	Code of Conduct clause 4.19(3) - A retailer must pay the amount overcharged in accordance with the customer's instructions within 12 business days of receiving the instructions.		Compliant [4]	<ul style="list-style-type: none"> Billing Policy Discussion with Sales Administrator Discussion with Account Manager Customer Files 	<p>There were no instances identified in the sampling process of an omission by a Licensee or Western Power.</p> <p>Confirmation of awareness to requirement was noted in the Billing Policy.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	<p>Likelihood</p> <p>Consequence</p> <p>Inherent Risk</p> <p>Adequacy of Controls</p>	<p>Unlikely</p> <p>Moderate</p> <p>Medium</p> <p>Moderate</p>	4	Refer to Recommendation 4	
177 [TYPE NR]	Code of Conduct clause 4.19(4) - A retailer must use reasonable endeavours to credit the amount overcharged		Compliant	<ul style="list-style-type: none"> Billing Policy Discussion with Sales 	There were no instances identified in the sampling process of an omission by a

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[175]	within 20 business days of the customer making the request, in circumstances where instructions as to payment are not received.		[4]	<ul style="list-style-type: none"> Administrator Discussion with Account Manager Customer Files 	<p>Licensee or Western Power.</p> <p>Confirmation of awareness to requirement was noted in the Billing Policy.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	<p>Likelihood</p> <p>Consequence</p> <p>Inherent Risk</p> <p>Adequacy of Controls</p>	<p>Unlikely</p> <p>Minor</p> <p>Low</p> <p>Strong</p>	5	Refer to Recommendation 4	
178 [TYPE 2] [176]	Code of Conduct clause 5.1 - The due date on the bill must be at least 12 business days from the date of the bill, with the date of dispatch deemed to be the date of the bill, unless the retailer specifies a later date.		Compliant [5]	<ul style="list-style-type: none"> Billing Procedure Customer Invoice Standard Form Of Contract Customer Bills 	A review of customers bills issued during the audit period (encompassing the previous billing system and the Gentrack billing system) confirmed compliance with this requirement.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	<p>Likelihood</p> <p>Consequence</p> <p>Inherent Risk</p> <p>Adequacy of Controls</p>	<p>Unlikely</p> <p>Moderate</p> <p>Medium</p> <p>Moderate</p>	4	Nil	
179 [TYPE 2] [177]	Code of Conduct clause 5.2(1) - A retailer must offer the specified minimum payment methods		Compliant [3]	<ul style="list-style-type: none"> Standard Form Of Contract Non Standard Form Of Contract Billing Procedure 	The customer bills reviewed on the previous billing system (i.e prior to 10 th Billing cycle in November 2009 when Gentrack was implemented) did not allow for credit card

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				<ul style="list-style-type: none"> Post Audit Implementation Plan (2008, Ref 177) Customer Bills 	<p>or BPAY payment.</p> <p>It is noted that all other methods of payment were complied with.</p> <p>Further with the implementation of the Gentrack system there is no need for further action to resolve this issue.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Refer to Recommendation 10	
	Consequence	Moderate			
180 [TYPE 2] [178]	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
	Code of Conduct clause 5.2(2) - A retailer must comply with the Electronic Funds Transfer Code of Conduct in making an electronic payment.		Compliant [5]	<ul style="list-style-type: none"> Customer Invoices Reconciliation of Electronic Funds Transfer (EFT) Payments Billing Procedure i.e. EFT Code of Conduct Post Audit Implementation Plan (2008, Ref 178) 	Requirements identified in the Billing documentation. Verified through documents reviewed.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
181 [TYPE 2] [179]	Code of Conduct clause 5.3 - A retailer must, prior to commencing a direct debit, obtain the customer's verifiable consent and agree to the specified conditions for the direct debit.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Policy Australian Competition and Consumer Commission (ACCC) Guideline - debt collection 	There have been no direct debit customers during the audit period. Recently there have been 2 customers established as direct debit customers but this is outside the scope of the audit period. As such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
182 [TYPE 2] [180]	Code of Conduct clause 5.4 - A retailer must accept payment in advance from a customer on request, in the circumstances specified.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Policy 	During the audit period all customers were on a monthly billing cycle. There were no customers that paid account in advance. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
183 [TYPE 2]	Code of Conduct clause 5.6(1) - A retailer must, at no charge, offer a residential customer a redirection of the customer's bill to a third person, if requested by a customer		Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
[181]	who is unable to pay by a minimum payment method, due to illness or absence.			
184 [TYPE 2] [182]	Code of Conduct clause 5.6(2) - A retailer must not charge a residential customer a late payment fee in the circumstances specified.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
185 [TYPE 2] [183]	Code of Conduct clause 5.6(2) - A retailer must not charge an additional late payment fee in relation to the same bill within five business days from the date of receipt of the previous late payment fee notice.	Compliant [5]	<ul style="list-style-type: none"> Non Standard Form Contract Standard Form Contract Billing Policy Discussion with Business Analyst 	Perth Energy's customer contracts clearly define late payment charges and how they can be charged. Gentrack has been configured to follow these business rules.
Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
Likelihood Consequence Inherent Risk Adequacy of Controls		Unlikely Moderate Medium Strong	4	Nil
186 [TYPE 2] [184]	Code of Conduct clause 5.6(3) - A retailer must not charge a residential customer more than two late payment fees in relation to the same bill and more than 12 late payment fees in a year.	Not Applicable [NA]	Not Applicable To Audit Scope Obligation Assessed In Appendix 1(B) Note: Perth Energy Does Not Supply Residential Customers.	
187 [TYPE 2]	Code of Conduct clause 5.6(4) - A retailer must, if a residential customer has been assessed as being in financial hardship, retrospectively waive any late payment fee charged pursuant to the residential customer's last bill prior to the assessment being made.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
188 [TYPE 2]	Code of Conduct clause 5.7(1) - A retailer must not require a customer who has vacated a supply address to pay for electricity consumed at the customer's supply address in the circumstances specified.		Compliant [5]	<ul style="list-style-type: none"> Billing Policy Customer Invoices Reconciliations Discussions with General Manager Commercial 	The condition is defined in the billing procedure. Review of Billing procedures outlined PE will not impose any charges that a customer is not liable for and all charges are to be checked before billing a customer.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
189 [TYPE 2]	Code of Conduct clause 5.7(2) - A retailer must not require a customer who was evicted or otherwise required to vacate a supply address to pay for electricity consumed at the customer's supply address in the circumstances specified.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Policy 	There have been no customers who have been evicted during the audit period. As such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
190 [TYPE 2]	Code of Conduct clause 5.7(4) - A retailer must not require a previous customer to pay for electricity consumed at the supply address in the circumstances specified.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Policy 	The Licensee has not required a previous customer to pay for electricity consumed at the supply address. As such assessment of compliance with this clause cannot be

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
					made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
191 [TYPE 2]	Code of Conduct clause 5.8(1) - A retailer must comply with the Conduct Principles set out in the guideline on debt collection issued by the Australian Competition and Consumer Commission.		Compliant [5]	<ul style="list-style-type: none"> Billing Policy Standard Form Of Contract ACCC - Debt Collection Guidelines Trade Practices Act 1974 	Compliance was noted during the audit period. It is noted that the <i>Trade Practices Act 1974</i> has recently been amended and there may be changes to the ACC Debt Collection Guidelines which are of relevance to the license. This will be reviewed at the next audit.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
192 [TYPE 2] [189]	Code of Conduct clause 5.8(2) - A retailer must not commence proceedings for recovery of a debt in the circumstances specified.		Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
193	Code of Conduct clause 5.8(3) - A retailer must not recover or attempt to recover a debt relating to a supply address		Not Rated	<ul style="list-style-type: none"> Billing Policy 	The Licensee has policies and processes in place that stipulate compliance with this

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[TYPE 2] [190]	from a person other than the customer with whom the retailer has or had entered into a contract for the supply of electricity to that supply address.		[NR]	<ul style="list-style-type: none"> Billing Procedure Discussion with Business Analyst Discussion with Group Accountant 	requirement. During the audit period there were no instances in which this event arose and as such compliance with clause cannot be rated.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
194 [TYPE NR] [191]	Code of Conduct clause 6.1(1) - A retailer must assess whether a residential customer is experiencing payment difficulties or financial hardship, within three business days from when the residential customer informs a retailer that they are experiencing payment problems.		Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
195 [TYPE NR] [192]	Code of Conduct clause 6.1(2) - A retailer must give reasonable consideration to the information and advice specified when undertaking an assessment regarding payment difficulties or financial hardship.		Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
196 [TYPE 2] [193]	Code of Conduct clause 6.1(3) - A retailer must advise a residential customer on request of the details of an assessment.		Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
197 [TYPE 2]	Code of Conduct clause 6.2(1) - A retailer may not unreasonably deny a residential customer's request for a temporary suspension of actions in the circumstances		Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
[194]	specified.			
198 [TYPE 2] [195]	Code of Conduct clause 6.2(2) - A retailer must allow a temporary suspension of actions for a period of at least 15 business days.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
199 [TYPE NR] [196]	Code of Conduct clause 6.2(3) - A retailer must give reasonable consideration to a request by a residential customer or relevant consumer representative organisation to allow additional time to assess a residential customer's capacity to pay.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
200 [TYPE 2] [197]	Code of Conduct clause 6.3 - A retailer must offer the alternative payment arrangements, and advise the residential customers that additional assistance may be available, in circumstances where a residential customer is assessed as experiencing payment difficulties or financial hardship.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
201 [TYPE 2] [198]	Code of Conduct clause 6.4(1) - A retailer must offer a residential customer who is experiencing payment difficulties or financial hardship at least the specified payment arrangements.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
202 [TYPE 2] [199]	Code of Conduct clause 6.4(2) - A retailer must take into account and specify the stated information and take the specified actions when offering an instalment plan to a residential customer experiencing payment difficulties or financial hardship	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
203 [TYPE NR] [200]	Code of Conduct clause 6.6(1) - A retailer must give reasonable consideration to a request by a customer, or a relevant consumer representative organisation, for a reduction of the customer's fees, charges, or debt.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
204 [TYPE 2] [201]	Code of Conduct clause 6.6(2) - In giving reasonable consideration under clause 6.6(1), a retailer should refer to the guidelines in its hardship policy referred to in clause 6.10(2)(d).	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
205 [TYPE NR] [202]	Code of Conduct clause 6.7 - A retailer must give reasonable consideration to offering a customer an instalment plan or offering to revise an existing instalment plan, in circumstances where it is reasonably demonstrated to the retailer that the customer is unable to meet its previously elected payment arrangement.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
206 [TYPE 2] [203]	Code of Conduct clause 6.8 - A retailer must advise the customer of the specified assistance information.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
207 [TYPE 2] [204]	Code of Conduct clause 6.9(1) - A retailer must determine the minimum payment in advance amount for residential customers experiencing payment difficulties or financial hardship in consultation with relevant consumer representative organisations	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
208 [TYPE NR] [205]	Code of Conduct clause 6.9(2) - A retailer may apply different minimum payment in advance amounts for residential customers experiencing payment difficulties or financial hardship and other customers.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
209 [TYPE 2] [206]	Code of Conduct clause 6.10(1) - A retailer must develop a hardship policy to assist customers in meeting their financial obligations and responsibilities to the retailer.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
210 [TYPE 2] [207]	Code of Conduct clause 6.10(2) - A retailer must ensure that the hardship policy complies with the specified criteria.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
211 [TYPE 2] [208]	Code of Conduct clause 6.10(3) - A retailer must give residential customers, financial counsellors and relevant consumer representative organisations details of the financial hardship policy, at no charge. The retailer must provide all residential customers identified as experiencing financial hardship, details of the hardship policy, including by post, if requested.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
212 [TYPE 2] [209]	Code of Conduct clause 6.10(4) - A retailer must keep a record of the specified information related to the hardship policy	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
213 [TYPE 2]	Code of Conduct clause 6.10(5) - A retailer must, unless otherwise notified in writing by the Authority, review its hardship policy at least annually and submit to the Authority the results of that review within 5 business days after it is completed.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	
214 [TYPE 2]	Code of Conduct clause 6.10(7) - Any review of a retailer's hardship policy must have regard to the Authority's Financial Hardship Policy Guidelines.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
215 [TYPE 2] [210]	Code of Conduct clause 6.11- A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts Discussion with Group Accountant Discussion with General Manager Commercial 	There have been no requests during the audit period for alternative payment arrangements. As such assessment of compliance with this process cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
216 [TYPE 2] [211]	Code of Conduct clause 7.1 - A retailer must give the customer a reminder notice, use its best endeavours to contact the customer and give the customer a disconnection warning, in the manner and timeframes specified, prior to arranging for disconnection of a customer's supply address for failure to pay a bill.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts – Customer Files Group Accountant Account Manager WP Account Manager 	No notices of disconnection were issued during the audit period as such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
217 [TYPE 2] [212]	Code of Conduct clause 7.2 -A retailer must not arrange for disconnection of a customer's supply address for failure to pay a bill in the circumstances specified.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts – Customer Files Group Accountant Account Manager 	No notices of disconnection were issued during the audit period as such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
218 [TYPE 2] [213]	Code of Conduct clause 7.3 - In relation to dual fuel contracts, a retailer must not arrange for disconnection of the customer's supply address for failure to pay a bill within 15 business days from arranging for disconnection of the customer's gas supply.		Not Applicable [NA]	Perth Energy Does Not Offer Duel Fuel Contracts	
219 [TYPE 2] [214]	Code of Conduct clause 7.4 - A retailer must not arrange for the disconnection of a customer's supply address for denying access to the meter unless the conditions specified are satisfied.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts 	The retailer has not arranged for the disconnection of a customer's supply address for denying access to the meter. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk				

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Adequacy of Controls	Medium Strong			
224 [TYPE 2] [219]	Code of Conduct clause 8.1(1) - A retailer must arrange for reconnection of the customer's supply address if the customer has remedied its breach, makes a request for reconnection, pays the retailer's reasonable charges (if any) or accepts an offer of an instalment plan for the retailer's reasonable charges.		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts 	The Licensee has not had to disconnect a customer for a breach during the audit period. As such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
225 [TYPE 2] [220]	Code of Conduct clause 8.1(2) - A retailer must forward the request for reconnection to the relevant distributor within the timeframe specified		Not Rated [NR]	<ul style="list-style-type: none"> Billing Procedure Customer Contracts 	As this in relation to sub clause 1 and the Licensee has not had to disconnect a customer for a breach during the audit period. As such assessment of compliance with this clause cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
229	Code of Conduct clause 9.2(2) - A distributor may only		Not Applicable	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
[TYPE 2]	operate a pre-payment meter at a residential customer's supply address and a retailer may only offer a pre-payment meter service in an area that has been declared by the Minister by notice in the Government Gazette.	[NA]	Reporting Manual Effective From 1 July 2010	
230 [TYPE 2] [224]	Code of Conduct clause 9.3(1) - A retailer must not provide a pre-payment meter service at a residential customer's supply address without the verifiable consent of the customer or the customer's nominated representative.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
231 [TYPE 2] [225]	Code of Conduct clause 9.3(2) - A retailer must establish an account for each pre-payment meter operating at a residential customer's supply address	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
232 [TYPE 2]	Code of Conduct clause 9.3(3) - A retailer must not, in relation to the offer of, or provision of, a pre-payment meter service engage in conduct that is misleading, deceptive or likely to mislead or deceive or that is unconscionable, or exert undue pressure on a customer, nor harass or coerce a customer.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	
233 [TYPE 2] [226]	Code of Conduct clause 9.4 - A retailer must provide the prescribed information to a pre-payment meter customer in the manner stated at no charge.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
234 [TYPE 2]	Code of Conduct clause 9.5(1), (2), (3) - If a pre-payment meter customer notifies a retailer that it wants to revert the pre-payment meter to a standard meter, the retailer must provide the specified information to the customer and make arrangements with the distributor in the manner stated at no charge to the customer unless allowed under the clause.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers. Note: 9.5(3) Is Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
236 [TYPE 2]	Code of Conduct clause 9.5(5) - A retailer must send a written notice and prescribed information to a pre-payment meter customer within the time frames specified advising the customer of the customer's rights to revert to a standard meter at no charge.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	
237 [TYPE 2] [227] NB: Previously Number 9.5(1) in 2008 Audit Report	Code of Conduct clause 9.6(1) - A retailer must not provide a pre-payment service at the supply address of a residential customer if the residential customer, or a person residing at the residential customer's supply address, requires life support equipment.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010 Note: Perth Energy Does Not Supply Residential Customers.	
238 [TYPE 2]	If a pre-payment meter customer notifies a retailer that a person residing at the supply address depends on life support equipment, the retailer must undertake the actions specified.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010 Note: Perth Energy Does Not Supply Residential Customers.	
240 [TYPE 2]	Code of Conduct clause 9.7 - A retailer must ensure that a pre-payment meter service complies with the prescribed requirements.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
241 [TYPE 2]	Code of Conduct clause 9.8 - A retailer must ensure that recharge facilities are located and capable of being accessed in the manner specified.	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
242 [TYPE 2]	Code of Conduct clause 9.9 - A retailer must ensure that the pre-payment meter customer receives a benefit of a concession if the pre-payment meter customer demonstrates to the retailer that the customer is entitled to receive a concession	Not Applicable [NA]	Perth Energy Does Not Supply Residential Customers.	
243 [TYPE 2]	Code of Conduct clause 9.10(1) - If requested by a pre-payment meter customer, a retailer must make immediate arrangements to check the metering data, test the pre-payment meter or arrange for a test of the metering installation.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010 Note: Perth Energy Does Not Supply Residential Customers.	
245 [TYPE 2]	Code of Conduct clause 9.10(4) - If a pre-payment meter is found to be inaccurate or not operating correctly, a retailer must immediately arrange for the repair or replacement of the pre-payment meter, correct any overcharging or undercharging and refund any charges payable by the customer for testing the pre-payment meter.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010 Note: Perth Energy Does Not Supply Residential Customers.	
246 [TYPE 2]	Code of Conduct clause 9.11(1) - A retailer must ensure that a pre-payment meter customer (including a pre-payment meter customer who has vacated the supply address) can retrieve all remaining credit at the time the pre-payment meter customer vacates the supply address, in circumstances where notification of the proposed vacation date has been provided.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010 Note: Perth Energy Does Not Supply Residential Customers.	
247 [TYPE NR]	Code of Conduct clause 9.11(2), (7) - If a pre-payment meter customer has been overcharged as a result of an act or omission of a retailer or distributor, the retailer must use its best endeavours to inform the pre-payment meter customer accordingly within 10 business days of the retailer	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010 Note: Perth Energy Does Not Supply Residential Customers.	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
	becoming aware of the error and seek reimbursement instructions from the customer or credit the customer's account if permitted.			
248 [TYPE 2]	Code of Conduct clause 9.11(3) - The retailer must pay the amount in accordance with the pre-payment meter customer's instructions within 12 business days of receiving the instructions.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010 Note: Perth Energy Does Not Supply Residential Customers.	
249 [TYPE NR]	Code of Conduct clause 9.11(4) - If a retailer does not receive reimbursement instructions within 20 business days of making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's account.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	
250 [TYPE 2]	Code of Conduct clause 9.11(6) - If a retailer proposes to recover an amount undercharged as a result of an act or omission by the retailer or distributor, the retailer must comply with the conditions specified.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	
251 [TYPE 2]	Code of Conduct clause 9.12 - A retailer may only adjust the tariff payable by a pre-payment meter customer to recover a debt owing by that customer to recover a maximum of \$20 at a rate of no more than \$2 per day.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	
252 [TYPE 2]	Code of Conduct clause 9.13(1) - A retailer must give reasonable consideration to a request by a residential customer or relevant consumer representative organisation for a waiver of any fee to replace or switch a pre-payment meter to a standard meter	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
253 [TYPE NR]	Code of Conduct clause 9.13(2), (3) - Where a retailer is informed by a pre-payment meter customer that the customer is experiencing payment difficulties or financial hardship or the retailer identifies the customer has been disconnected as specified, the retailer must use best endeavours to contact the customer as soon as reasonably practicable to provide the prescribed information in the manner stated.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	
254 [TYPE 2]	Code of Conduct clause 9.14(2), (3) - Where a grandfathered pre-payment meter (as prescribed) is upgraded or modified, the modified or upgraded pre-payment meter must comply with the applicable requirements	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	
255 [238]	Code of Conduct clause 10.1(1) - A retailer must give notice of any variations in its tariffs to each of its customers affected by a variation, in the timeframes specified.	Compliant [5]	<ul style="list-style-type: none"> ▪ Billing Policy [PE D710 021] – Section 4.8 Notice of Tariff Variations ▪ Correspondence regarding tariff increases ▪ Standardised letter ▪ Customer files ▪ Post Audit Implementation Plan (2008, Ref 238) – Billing Policy has been approved. ▪ Discussion with Business Analyst – Harry Street ▪ Discussion with General 	<p>The tariff is manually changed in Gentrack System and is subject to review by the Business Analyst</p> <p>The condition is clearly outlined in the billing policy section 4.8.</p> <p>All customers affected by the increases in tariffs have been notified via a letter from PE. These letters were sighted on the customer files.</p>

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				Manager Commercial	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
256 [239]	Code of Conduct clause 10.1(2) - A retailer must give a customer on request, at no charge, reasonable information on the retailer's tariffs, including alternative tariffs.		Compliant [5]	<ul style="list-style-type: none"> Billing Policy [PE D710 021] Account Management Procedure [Has been absorbed into the Account Management content of relevant policies] Post Audit Implementation Plan (2008, Ref 239) Discussion with General Manager Commercial 	This condition has been outlined clearly in the Billing Policy and also in the Account Management Procedure. Review of the two procedures outlines PE will give a customer on request, at no charge, reasonable information on the retailer's tariffs, including alternative tariffs
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
257 [240]	Code of Conduct clause 10.1(3) - A retailer must give a customer the information requested on tariffs in the manner and within the timeframes specified.		Compliant [5]	<ul style="list-style-type: none"> Billing Procedure Account Management Procedure Post Audit Implementation Plan (2008, Ref 240) 	This condition has been outlined clearly in the Billing procedure and also in the Account Management Procedure. Review of the two procedures outlines PE will give a customer the information requested on tariffs within 8 business days of the date of receipt.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
258 [TYPE 2] [241]	Code of Conduct clause 10.2(1) - A retailer must, on request, give a non-contestable customer its billing data.		Not Applicable [NA]	Perth Energy Does Not Have Any Non-Contestable Customers.	
259 [TYPE 2]	Code of Conduct clause 10.2(2) - A retailer must give the requested billing data at no charge in the circumstances specified.		Not Applicable [NA]	Perth Energy Does Not Have Any Non-Contestable Customers.	
260 [TYPE 2] [243]	Code of Conduct clause 10.2(3) - A retailer must give the requested billing data within 10 business days of the receipt of the request or payment of the retailer's reasonable charge for providing the billing data.		Not Applicable [NA]	Perth Energy Does Not Have Any Non-Contestable Customers	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
261 [TYPE 2] [244]	Code of Conduct clause 10.2(4) - A retailer must keep a non-contestable customer's billing data for seven years.	Not Applicable [NA]	Perth Energy Does Not Have Any Non-Contestable Customers	
262 [TYPE 2] [245]	Code of Conduct clause 10.3 - A retailer must give a residential customer on request, at no charge, the concession information specified.	Not Applicable [NA]	Perth Energy Does Not Have Any Residential Customers.	
263 [TYPE 2]	Code of Conduct clause 10.3A - A retailer must give a customer, at least once a year, written details of the retailer's and distributor's obligations to make payments to the customer under Part 14 and under any other legislation in Western Australia including the amount of the payment and the eligibility criteria for the payment.	Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	
264 [TYPE 2] [246]	Code of Conduct clause 10.4 - A retailer must give a customer on request, at no charge, the general energy efficiency information specified.	Compliant [4]	<ul style="list-style-type: none"> Discussion with General Manager Commercial Key Policy documentation i.e. Sales, Billing, etc Account Management Procedure (Draft) Post Audit Implementation Plan (2008, Ref 246) 	It is noted the content of this procedure has been absorbed into the other policies as account management aspects. Verified during the audit process.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement
	Likelihood	Unlikely	4	Refer to Recommendation 5
	Consequence	Moderate		

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
265 [TYPE 2] [247]	Code of Conduct clause 10.5 - A retailer must give information to the customer, or refer the customer to the relevant distributor for a response, if asked by a customer for information relating to the distribution of electricity.		Compliant [5]	<ul style="list-style-type: none"> Business Management System (BMS) Manual Discussion with General Manager Commercial WP Account Manager Legislative awareness Post Audit Implementation Plan (2008, Ref 247) 	Discussions held with PE staff and management noted awareness of requirement. BMSM contains reference to relevant documentation.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
273 [TYPE NR] [256]	Code of Conduct clause 10.9 - A retailer and distributor must, to the extent practicable, ensure that any written information that must be given to a customer by the retailer or distributor or its electricity marketing agent under the Code of Conduct is expressed in clear, simple, and concise language and is in a format that makes it easy to understand.		Not Applicable [NA]	Not Applicable To Audit Scope Obligation Assessed In Appendix 1(B)	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
274 [TYPE 2] [256]	Code of Conduct clause 10.10(1) - A retailer and distributor must tell a customer on request how the customer can obtain a copy of the Code of Conduct.		Compliant [5]	<ul style="list-style-type: none"> Management Compliance Processes BMS Manual PE Website - Code of Conduct Post Audit Implementation Plan (2008, Ref 256) 	Code of Conduct is on the Licensees website. In addition, the BMS Manual contains reference to relevant documentation.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
275 [TYPE 2] [257]	Code of Conduct clause 10.10(2) - A retailer and distributor must make electronic copies of the Code of Conduct available, at no charge, on their web sites.		Compliant [5]	<ul style="list-style-type: none"> Management Compliance Processes Account Management Procedure PE Website - http://www.perthenergy.com.au 	Code of Conduct is on the Licensees website.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Adequacy of Controls	Strong			
276 [TYPE 2] [258]	A retailer and distributor must make a copy of the Code of Conduct available for inspection, at no charge, at their offices.		Compliant [5]	<ul style="list-style-type: none"> Management Compliance Processes Key Policy Documents i.e. Sales, Billing etc Discussion with General Manager Commercial PE Website - http://www.perthenergy.com.au Post Audit Implementation Plan (2008, Ref 258) 	<p>A copy of the Code of Conduct is available for inspection, at no charge at the PE Offices.</p> <p>Also listed on the Licensee's website.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
277 [TYPE 2] [259]	Code of Conduct clause 10.11(1) - A retailer and distributor must make available to a residential customer on request, at no charge, services that assist the residential customer in interpreting information provided by the retailer or distributor.		Not Applicable [NA]	Not Applicable To Audit Scope Obligation Assessed In Appendix 1(B)	
278	Code of Conduct clause 10.11(2) - A retailer and, where		Not Applicable	Not Applicable To Audit Scope Obligation Assessed In Appendix 1(B)	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[TYPE 2] [260]	appropriate a distributor, must include in relation to residential customers, the telephone number for their TTY services and for independent multi-lingual services and the National Interpreter Symbol with the words "Interpreter Services", on the documents specified.		[NA]		
280 [TYPE 2] [262]	Code of Conduct clause 10.12(2) - A retailer must, if requested by a customer, advise the customer of the availability of different types of meters or refer the customer to the relevant distributor for a response.		Compliant [5]	<ul style="list-style-type: none"> Discussion with Account Manager Key Policy Documentation Post Audit Implementation Plan (2008, Ref 262) 	The organisation is aware of the requirement and it is detailed with Key Policy Documentation however, there has been no request of this nature during the audit period.
Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement		
Likelihood Consequence Inherent Risk Adequacy of Controls		Unlikely Moderate Medium Strong	4	Nil	
281 [TYPE 2] [263]	Retail Licence condition 15.1 Code of Conduct Clause 11.1(1) - A retailer and distributor must produce and publish a Customer Service Charter.		Compliant [5]	<ul style="list-style-type: none"> Management Compliance Processes Account Management Procedure Customer Service Charter(29 July 2009) Final Decision – Amendment of the Code of Conduct for the Supply of Electricity to Small Use 	<p>The Licensee has published a Customer Service Charter during the audit period in accordance with the requirements of the Licence and this clause.</p> <p>It is noted that the Amendment of the Code of Conduct for the Supply of Electricity to Small Use Customers (January 2010) stipulates the removal of the requirement for the Licensee to have a Customer Service</p>

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				Customers (January 2010)	Charter. This decision does not come into effect until the 1 July 2010 and as such will form part of the next audit period.
				<ul style="list-style-type: none"> PE Website - http://www.perthenergy.com.au ERA Website - http://www.erawa.com.au 	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	11. Update documentation to note the removal of the requirement for the Customer Service Charter and remove from the company website.	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
282 [TYPE 2] [267]	Code of Conduct clause 12.1(1) - A retailer and distributor must develop, maintain and implement an internal process for handling complaints and resolving disputes.		Compliant [5]	<ul style="list-style-type: none"> Management Compliance Processes Customer Handling Policy [PE D710 024] Annual Compliance Report 2009 & 2010 PE Website - http://www.perthenergy.com.au Review Energy Ombudsman Website (http://www.ombudsman.wa.gov.au/) Post Audit Implementation Plan 	<p>The Licensee has developed and maintained a Complaint and Dispute Resolution process.</p> <p>It is noted that there were 6 complaints received or disputes arising during the audit period (2 of which related to Small Use Customers)</p>

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				(2008, Ref 267)	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
283 [TYPE 2] [268]	Code of Conduct clause 12.1(2) - A retailer and distributor must develop, maintain and implement a complaints handling process that meets the specified requirements.		Compliant [4]	<ul style="list-style-type: none"> Management Compliance Processes Customer Service Charter Complaint Handling Policy [PE D710 024] PE Website; www.perthenergy.com.au Post Audit Implementation Plan (2008, Ref 268) 	<p>The Complaint Handling Policy complies with the requirements of this clause.</p> <p>It is noted that the Customer Service Charter details how complaints may be lodged and details are maintained on the company website.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	12. Consideration could be given to including reference to the requirements of AS ISO 10002-2006 as the complaint handling process is required to meet the requirements.	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
284	Code of Conduct clause 12.1(3) - A retailer or distributor		Compliant	<ul style="list-style-type: none"> Management Compliance 	The Complaint Handling Policy complies

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[TYPE 2] [269]	must at least provide the specified advice to a customer when handling a complaint.		[5]	Processes <ul style="list-style-type: none"> Complaint Handling Policy [PE D710 024] PE Website; www.perthenergy.com.au Post Audit Implementation Plan (2008, Ref 269) 	with the requirements of this clause.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	13. As the Customer Service Charter is no longer required by the Code, the licensee should review its compliance system prior to removing it to ensure the information is presented elsewhere, if required.	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
285 [TYPE 2] [270]	Code of Conduct clause 12.2 - A retailer must comply with any guideline developed by the Authority relating to distinguishing customer queries from customer complaints.		Compliant [5]	<ul style="list-style-type: none"> General Manager Commercial ERA Website: www.erawa.com.au Complaint Handling Policy Post Audit Implementation Plan (2008, Ref 270) Discussion with Account Manager 	The Account Manager confirmed awareness to the ERA Customer Complaints Guidelines developed. Review of Complaint Handling Policy confirmed alignment.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
286 [TYPE 2] [271]	Code of Conduct clause 12.3 - A retailer, distributor and electricity marketing agent must give a customer on request, at no charge, information that will assist the customer in utilising the respective complaints handling processes.		Not Applicable [NA]	Not Applicable To Audit Scope Obligation Assessed In Appendix 1(B)	
287 [TYPE 2] [272]	Code of Conduct clause 12.4 - A retailer, distributor or electricity marketing agent who receives a complaint that does not relate to its functions, must refer the complaint to the appropriate entity and inform the customer of the referral.		Not Applicable [NA]	Not Applicable To Audit Scope Obligation Assessed In Appendix 1(B)	
288 [TYPE 2] [273]	Code of Conduct clause 13.1 - A retailer, distributor or electricity marketing agent must keep a record or other information as required to be kept by the Code of Conduct for at least two years from the last date on which the information was recorded, unless expressly provided otherwise.		Not Applicable [NA]	Not Applicable To Audit Scope Obligation Assessed In Appendix 1(B)	
289 [TYPE 2] [274]	Code of Conduct clause 13.2 - A retailer must keep a record of the total number of, and percentage of, customers under the affordability and access indicators specified		Compliant [5]	<ul style="list-style-type: none"> Discussions with General Manager Commercial Annual Compliance Reports Review of Perth Energy Website Management Compliance 	<p>Part (a) is not applicable as PE do not have any residential customers.</p> <p>With respect to Part (b) PE do not have any customers on the affordability and access indicators specified in clause 13.2(b).</p> <p>It is understood that recently 2 customers</p>

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				Processes <ul style="list-style-type: none"> Discussion with Group Accountant 	began on the direct debit system but this was outside the audit scope.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Probable	4	Refer to Recommendation 2	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
290 [TYPE 2] [275]	Code of Conduct clause 13.3(1) - A retailer must keep a record of the customer complaint indicators specified.		Compliant [5]	<ul style="list-style-type: none"> Management Compliance Processes Record Keeping Guideline Complaints Register Electricity Compliance Manual Datasheets – Retail Indicators 	Customer Files and electronic versions were sighted during the audit process. The information contained in the datasheets during the audit period was cross checked with the organisations complaints registers and no anomalies we noted.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
291	Code of Conduct clause 13.3(2) - A retailer must keep a copy of each complaint referred to in clause 13.3(1)		Not Applicable	Not Applicable To Audit Scope Obligation Assessed In Appendix 1(B)	

Compliance Reporting Manual Ref	Licence Condition Requirement	Compliance Rating	Verification/ Tests	Effectiveness
[TYPE 2] [276]	(including complaints made directly to a retailer).	[NA]	Note: This was rated as Audit Priority 4 in the Audit Plan.	
292 [TYPE 2] [277]	Code of Conduct clause 13.4 - A retailer must keep a record of the total number of payments and data on the average amount of payments made under the compensation indicators specified.		Compliant [5]	<ul style="list-style-type: none"> Management Compliance Processes Record Keeping Guideline Billing Systems i.e. Gentrack System Review of the Record Keeping Guidelines outlined the requirement. During the sampling process there were no instances noted where compensation was required to be paid during the audit period.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil
293 [TYPE 2] [278]	Code of Conduct clause 13.5 - A retailer must keep a record of the call centre performance indicators specified.	Not Applicable [NA]	Not Applicable Perth Energy Does Not Operate A Call Centre	
294 [TYPE 2] [279]	Code of Conduct clause 13.6 - A retailer must keep a record of the total number of residential and business accounts specified.	Compliant [5]	<ul style="list-style-type: none"> Management Compliance Processes Record Keeping Guideline Billing Systems i.e. Gentrack 	Review of the Record Keeping Guidelines outlined the requirement. Records relating to the requirement were sighted during the audit process. It is noted that PE does not supply residential customers.

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				System <ul style="list-style-type: none"> Customer Master List 	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
295 [TYPE 2] [280]	Code of Conduct clause 13.7 - A retailer must keep a record of the number of pre-payment meter customers, complaints information and other pre-payment meter information specified.		Not Applicable [NA]	Not Applicable – Perth Energy Do Not Have Any Customers On Pre-Payment Meters	
305 [TYPE 2] [289]	Code of Conduct clause 13.15(1) - A retailer and a distributor must prepare a report setting out the information required by Part 13 of the Code of Conduct, in respect of each year ending on 30 June. The report must be published no later than the following 1 October. NOTE: OMITTED FROM 2008 AUDIT REPORT AND IS RELEVANT TO AUDIT PERIOD		Compliant [5]	<ul style="list-style-type: none"> Management Compliance Processes Discussion with General Manager Commercial Compliance Reports & Data Sheets Electricity Compliance and Reporting Manual (July 2010) 	All requirements relating to the compliance with this clause were noted to be complete during the audit period.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence	Unlikely Moderate	4	Nil	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
306 [Type 2] [290]	Electricity Code of Conduct Clause 13.15 (3) A copy of each report must be given to the Minister and the Authority not less than 7 days before it is published.		Compliant [4]	<ul style="list-style-type: none"> Discussions with General Manager Commercial Annual Compliance Reports ERA Correspondence Minister Correspondence BMS Manual [PE.MAN.500.0002] – Rev 1 Perth Energy Website 	<p>All requirements relating to the compliance with Code of Conduct clause 13.15(3) were made.</p> <p>Evidence of submission of the code of conduct reports to the Minister and the ERA were sighted.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	<p>Refer to Recommendation 2</p> <p>14. Consideration could be given to referencing Part 13 of <i>The Code of Conduct for Supply of Electricity to Small Use Customers</i> in the BSM under section 6.2 which addresses Records Management.</p>	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
307 [Type 2] [291]	Electricity Code of Conduct Clause 14.1 (1) Subject to clause 14.5, a retailer must pay the stated compensation to a customer where the customer is not reconnected in the manner specified.		Not Rated [NR]	<ul style="list-style-type: none"> Management Compliance Processes Discussion with Account Manager Web Portal Post Audit Implementation Plan 	There have been no customer disconnections during the audit period. As such assessment of compliance with this requirement cannot be made.

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
				(2008, Ref 291)	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
309 [Type 2]	Electricity Code of Conduct Clause 14.2 (1) Subject to clause 14.5, a retailer must pay the stated compensation to a customer where the retailer has failed to follow any of the specified procedures prior to disconnection for a failure to pay.		Not Applicable [NA]	Not Applicable To Audit Scope (1 July 2008 To 30 June 2010) - Compliance And Reporting Manual Effective From 1 July 2010	
311 [Type 2] [294]	Electricity Code of Conduct Clause 14.3 (1) A retailer must acknowledge and respond to a written query or complaint by a customer within the timeframes prescribed		Compliant [4]	<ul style="list-style-type: none"> Management Compliance Processes Discussion with Account Manager Complaint Handling Policy Compliance Reports and Data Sheets (2009 & 2010) Post Audit Implementation Plan (2008, Ref 294) 	<p>All complaints reviewed during the audit were resolved in a timely manner. Compliance with this requirement was confirmed in relation to Small Use Customers.</p> <p>It is noted that of 6 complaints registered in the audit period only 2 of those were related to Small Use Customers and were accurately reported in the Data Sheets.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
312 [Type 2] [290]	Electricity Code of Conduct Clause 14.3 (2) Subject to clause 14.5, a retailer must pay the stated compensation to a customer where the retailer has failed to acknowledge or respond to a query or complaint within the timeframes prescribed.		Not Applicable [NA]	Not Applicable To Audit Scope Obligation Assessed In Appendix 1(B)	
315 [Type 2] [290]	Electricity Code of Conduct Clause 14.6 (1) A retailer who is required to make a compensation payment for failing to satisfy a service standard, must do so in the manner specified.		Not Rated [NR]	<ul style="list-style-type: none">Management Compliance ProcessesComplaint Handling PolicyDiscussion with Account ManagerPost Audit Implementation Plan (2008, Ref 291)	There have been no compensation payments made during the audit period. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Moderate			
ELECTRICITY METERING CODE - LICENCE CONDITIONS AND OBLIGATIONS					
326	Electricity Industry Metering Code clause 3.5(6) - Retail Licence condition 5.1		Not Applicable	<ul style="list-style-type: none">Price List	Not applicable as this relates to WP as the network operator.

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[Type 2] [309]	A network operator may only impose a charge for providing, installing, operating or maintaining a metering installation in accordance with the applicable service level agreement between it and the user. Western Power Corporation (WPC) is the Network Operator for Perth Energy.		[NA]	<ul style="list-style-type: none">▪ Correspondence with ERA (i.e. approval of price list)▪ Discussion with Account Manager	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
Inherent Risk	Medium				
	Adequacy of Controls	Moderate			
336 [Type 2] [319]	Electricity Industry Metering Code clause 3.11(3) – Retail Licence condition 5.1		Compliant [5]	<ul style="list-style-type: none">▪ Discussion with Account Manager▪ WP Faults Hotline▪ Web Portal (i.e. reporting of faults)▪ Customer Invoices▪ Customer Charter	WPN has primary responsibility for the management and monitoring of meters. PE has included the requirements of this clause in the account management aspect of the procedures.
	A Code participant who becomes aware of an outage or malfunction of a metering installation must advise the network operator as soon as practicable.				
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
Adequacy of Controls	Moderate				

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
348 Type 2] [331]	Electricity Industry Metering Code clause 3.16(5) - Retail Licence condition 5.1 A network operator or a user may require the other to negotiate and enter into a written service level agreement in respect of the matters in the metrology procedure dealt with under clause 3.16(4) of the Code.		Not Rated [NR]	<ul style="list-style-type: none"> Discussion with General Manager Commercial Customer Contracts 	<p>Tariff Metering requirements are covered in contracts. The Network Operator manages metering requirements for Perth Energy.</p> <p>This requirement relates to the conversion of non interval metering to interval metering. There is no need for conversion as the potential customers would be billed on aggregated data in accordance with the contract. As such assessment of compliance with clause cannot be undertaken.</p>
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
350 [Type 2] [333]	Electricity Industry Metering Code clause 3.18(1) - Retail Licence condition 5.1 If the Electricity Retail Corporation supplies electricity to a contestable customer at a connection point under a non-regulated contract, and in circumstances where immediately before entering into the contract, the electricity retail corporation supplied electricity to the contestable customer under a regulated contract, then the metering installation for the connection point must comply with the prescribed wholesale market metering installation requirements.		Not Applicable [NA]	Relates to Synergy as the Electricity Retail Corporation only.	
359	Electricity Industry Metering Code clause 3.27 - Retail		Not Rated	<ul style="list-style-type: none"> Discussion with General 	PE are aware of this requirement and do

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[Type 2] [342]	Licence condition 5.1 A person must not install a metering installation on a network unless the person is the network operator or a registered metering installation provider for the network operator doing the type of work authorised by its registration.		[NR]	Manager Commercial ▪ WPN is responsible for metering installations ▪ Network Access Agreement	not engage in the installation of Meters. It is noted that this requirement is responsibility of the Network Operator.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
366 [Type NR] [349]	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
366 [Type NR] [349]	Electricity Industry Metering Code clause 4.4(1) – Retail Licence condition 5.1 A network operator and affected Code participants must liaise together to determine the most appropriate way to resolve a discrepancy between energy data held in a metering installation and data held in the metering database.		Not Rated [NR]	▪ Discussion with Account Manager ▪ WPN is responsible for metering installations ▪ Network Access Agreement	There have been no discrepancies relating to energy data held within a metering installation during the audit period.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
367 [Type NR]	Inherent Risk	Low			
	Adequacy of Controls	Strong			
367 [Type NR]	Electricity Industry Metering Code clause 4.5(1) - Retail		Compliant	▪ Discussion with Account Manager	This is primarily the responsibility of WPN. However, PE may identify errors through

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[350]	Licence condition 5.1 A Code participant must not knowingly permit the registry to be materially inaccurate.		[5]	<ul style="list-style-type: none"> WP Accounts Manager Web Portal Complaint Handling Policy 	internal review systems. Evidence of this was noted with a review of complaint which resulted in WP correcting a meter multiplication error.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
368 [Type 2] [351]	Electricity Industry Metering Code clause 4.5(2) - Retail Licence condition 5.1 If a Code participant (other than a network operator) becomes aware of a change to or an 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.		Compliant [5]	<ul style="list-style-type: none"> Web Portal Discussion with Account Manager WP Accounts Manager 	Regular discussions are held with WP account manager. Any discrepancies are followed up in a timely manner. Review of Web Portal confirmed the function to submit queries to WP and monitor their progress (timelines of actioning).
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
380 [Type NR]	Electricity Industry Metering Code clause 5.4(2) - Retail Licence condition 5.1		Compliant [5]	<ul style="list-style-type: none"> Requests from Network Operator 	Refer to finding in 368.

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
[363]	A user must, when reasonably requested by a network operator, use reasonable endeavours to assist the network operator to comply with the network operator's obligation under clause 5.4(1).				
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Minor			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
382 [Type 2] [365]	Electricity Industry Metering Code clause 5.5(3) - Retail Licence condition 5.1		Compliant [5]	<ul style="list-style-type: none"> User Data Customer Bills Discussion with Account Manager 	Western Power read all meters. No charges are imposed for provision of data.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
393 [Type 2] [376]	Electricity Industry Metering Code clause 5.16 - Retail Licence condition 5.1		Not Applicable [NA]	Not Applicable to audit scope as Western Power read all meters. PE does not collect energy data.	
	A user that collects or receives energy data from a metering installation must provide the network operator with the				

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	energy data (in accordance with the communication rules) within the timeframes prescribed.				
394 [Type 2] [377]	Electricity Industry Metering Code clause 5.17(1) – Retail Licence condition 5.1 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.		Not Applicable [NA]	The Network Operator is responsible for tariff metering. This clause is considered not applicable.	
395 [Type 2] [378]	Electricity Industry Metering Code clause 5.18 - Retail Licence condition 5.1 A user that collects or receives information regarding a change in the energisation status of a metering point must provide the network operator with the prescribed information, including the stated attributes, within the timeframes prescribed.		Not Rated [NR]	<ul style="list-style-type: none"> Web Portal User requests Discussion with Account Manager 	Perth Energy Does not collect or receive information regarding a change in the energisation status of a metering point. Western Power manages the status of metering points. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
396 [Type NR] [379]	Electricity Industry Metering Code clause 5.19(1) - Retail Licence condition 5.1 A user must, when requested by the network operator		Compliant [5]	<ul style="list-style-type: none"> Discussion with Account Manager Web Portal 	All fair and reasonable requests received by PE from WP are actioned in a timely manner. No outstanding requests were

Page 122

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	change within the timeframes prescribed.			<ul style="list-style-type: none">Web Portal - Customer and Site Details	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
Inherent Risk	Medium				
	Adequacy of Controls	Strong			
399 [Type 2] [382]	Electricity Industry Metering Code clause 5.19(4) - Retail Licence condition 5.1 A user that becomes aware that there is a sensitive load at a customer’s site must immediately notify the network operator’s Network Operations Control Centre of the fact.		Compliant [5]	<ul style="list-style-type: none">Discussion with Account ManagerManagement Compliance ProcessesWeb Portal - Customer and Site Details	Upon receiving such information from the customer the information is logged into Web Portal into the Customer & Site details information section.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
		Adequacy of Controls	Strong		
401 [Type NR] [384]	Electricity Industry Metering Code clause 5.19(6) – Retail Licence condition 5.1 A user must use reasonable endeavours to ensure that it does not notify the network operator of a change in an attribute that results from the provision of standing data by		Compliant [5]	<ul style="list-style-type: none">Discussion with Account ManagerManagement Compliance ProcessesWeb Portal - Customer and Site	Upon receiving such information from the customer the information is logged into Web Portal into the Customer & Site details information section.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
		Adequacy of Controls	Strong		

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	the network operator to the user.			Details	
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Moderate			
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
407 [Type 2] [390]	Electricity Industry Metering Code clause 5.21(5) - Retail Licence condition 5.1 A Code participant must not request a test or audit 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.		Compliant [5]	<ul style="list-style-type: none"> Interview with Account Manager Management Compliance Processes Legislative Awareness 	The licensee has made 2 requests for tests or audits of the metering system during the audit period. Compliance with this requirement is noted.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
408 [Type 2] [391]	Electricity Industry Metering Code clause 5.21(6) - Retail Licence condition 5.1 A Code participant must not make a test or audit request that is inconsistent with any access arrangement or agreement.		Compliant [5]	<ul style="list-style-type: none"> Interview with General Manager Commercial 	Confirmed that during the audit period, Perth Energy did not make any requests for audit or tests that were inconsistent with any access arrangement or agreement.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
426 [Type 2] [409]	Electricity Industry Metering Code clause 5.27 - Retail Licence condition 5.1 Upon request, a current user must provide the network operator with customer attribute information that it reasonably believes are missing or incorrect within the timeframes prescribed.		Compliant [5]	<ul style="list-style-type: none"> Discussion with the Account Manager Management compliance process Web Portal (Customer Profile section) 	All compliance is performed via the Web Portal. Any requests received from WP would be actioned via Web Portal in a timely manner. Review of the Web Portal correspondence did not identify any requests for customer attribute information from WP.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
433 [Type 2] [416]	Electricity Industry Metering Code clause 6.1(2) - Retail Licence condition 5.1 A user must, in relation to a network on which it has an access contract, comply with the rules, procedures, agreements and criteria prescribed.		Compliant [5]	<ul style="list-style-type: none"> Discussion with the Account Manager Management compliance process PE Liaise with Western Power Financial Audits 	Documentation, systems and external audit reports reviewed during the audit indicated compliance with this requirement.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Refer to Recommendation 2	
435 [Type NR] [418]	Electricity Industry Metering Code clause 7.2(1) - Retail Licence condition 5.1 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.		Compliant [5]	<ul style="list-style-type: none"> Discussion with the General Manager Web Portal Customer Files Email records 	WP has been notified of all communication details. Evidence of dialogue between the parties has been noted.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Low Strong	5	Nil	
437 [Type 2] [420]	Electricity Industry Metering Code clause 7.2(4) - Retail Licence condition 5.1 A Code participant must notify its contact details to a network operator with whom it has entered into an access contract within 3 business days after the network operator's request.		Compliant [5]	<ul style="list-style-type: none"> Discussion with the General Manager Commercial Management compliance process WPN is the only network operator PE liaise with Client Manager 	WP has been notified of all communication details. No changes to details have occurred warranting a notification to WP within this audit period. It is noted the licensee has moved premises and verbal confirmation of compliance of this requirement was given by the General manager Commercial.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
438 [Type 2] [421]	Electricity Industry Metering Code clause 7.2(5) - Retail Licence condition 5.1 A Code participant must notify any affected network operator of any change to the contact details it notified to the network operator at least 3 business days before the change takes effect.		Compliant [5]	<ul style="list-style-type: none"> Discussion with the General Manager Commercial 	Refer to finding 437 above.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
439 [Type 2] [422]	Electricity Industry Metering Code clause 7.5 - Retail Licence condition 5.1 A Code participant must 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.		Compliant [5]	<ul style="list-style-type: none"> Discussion with the General Manager Commercial Privacy Policy 	Customer confidential information is treated in an appropriate manner in accordance with the Sales Procedures and the Privacy Policy. There have been no instances of non compliance identified in relation to this requirement.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Consequence Inherent Risk Adequacy of Controls	Moderate Medium Strong			
440 [Type 2] [423]	Electricity Industry Metering Code clause 7.6(1) - Retail Licence condition 5.1 A Code participant must disclose or permit the disclosure of confidential information that is required to be disclosed by the Code.		Compliant [5]	<ul style="list-style-type: none"> Discussion with the General Manager Commercial Privacy Policy 	Refer to finding 439 above.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk Adequacy of Controls	Unlikely Moderate Medium Strong	4	Nil	
441 [Type NR] [424]	Electricity Industry Metering Code clause 8.1(1) - Retail Licence condition 5.1 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 under or in connection with the Electricity Industry Metering Code by negotiations in good faith.		Not Rated [NR]	<ul style="list-style-type: none"> Discussion with the General Manager Commercial Web Portal 	There have been no disputes during the audit period. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood Consequence Inherent Risk	Unlikely Moderate Low	5	Nil	

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Adequacy of Controls	Strong			
442 [Type NR] [425]	Electricity Industry Metering Code clause 8.1(2) - Retail Licence condition 5.1 If a dispute is not resolved within 10 business days after the dispute is referred to representative negotiations, the disputing parties must refer the dispute to a senior management officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.		Not Rated [NR]	<ul style="list-style-type: none"> Discussion with the General Manager Commercial Web Portal 	There have been no disputes during the audit period. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Moderate			
443 [Type NR] [426]	Inherent Risk	Low			
	Adequacy of Controls	Strong			
	Electricity Industry Metering Code clause 8.1(3) - Retail Licence condition 5.1 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.		Not Rated [NR]	<ul style="list-style-type: none"> Discussion with the General Manager Commercial Web Portal 	There have been no disputes during the audit period. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Moderate			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Inherent Risk	Low			
	Adequacy of Controls	Strong			
444 [Type 2] [427]	Electricity Industry Metering Code clause 8.1(4) - Retail Licence condition 5.1 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.		Not Rated [NR]	<ul style="list-style-type: none">▪ Discussion with the General Manager Commercial▪ Web Portal	There have been no disputes during the audit period. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	4	Nil	
	Consequence	Moderate			
	Inherent Risk	Medium			
	Adequacy of Controls	Strong			
445 [Type NR] [428]	Electricity Industry Metering Code clause 8.3(2) - Retail Licence condition 5.1 The disputing parties must at all times conduct themselves in a manner which is directed towards achieving the objective of dispute resolution with as little formality and technicality and with as much expedition as the requirements of Part 8 of the Code and a proper hearing and determination of the dispute, permit.		Not Rated [NR]	<ul style="list-style-type: none">▪ Discussion with the General Manager Commercial▪ Web Portal	There have been no disputes during the audit period. As such assessment of compliance with this requirement cannot be made.
	Risk Assessment		Audit Priority	Corrective Action/Opportunity for Improvement	
	Likelihood	Unlikely	5	Nil	
	Consequence	Moderate			
	Inherent Risk	Low			

Compliance Reporting Manual Ref	Licence Condition Requirement		Compliance Rating	Verification/ Tests	Effectiveness
	Adequacy of Controls	Strong			

APPENDIX 2

Risk Assessment for Performance Audit (Electricity Compliance Reporting Manual March 2008) – Obligations removed or amended from July 2010 Manual

Note: Not within the Scope of This Audit Period

Ref	Retail Licence Element/ Legislation	Obligations under Condition	Description of obligation	Description of obligation	Type	Likelihood	Consequence	IR Rating	Adequacy of existing controls	Current Controls	Audit Priority
			2008 Electricity Compliance Reporting Manual	2010 Electricity Compliance Reporting Manual (Note: for Information Only Not Assessed Against)		(A=likely, B=probable, C=unlikely)	(1=minor, 2=moderate, 3=major)	(Low, Medium, High)	(S=strong, M=moderate, W=weak)		
SECTION 9: ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE - PART 3 - CUSTOMER/ CONNECTION INFORMATION/DATA											
CODE OF CONDUCT - LICENCE CONDITIONS AND OBLIGATIONS											
113	Retail Licence condition 6.1	Electricity Industry Act section 82	A marketer must ensure that its marketing representatives comply with Part 2 of the Code of Conduct.	A retailer must ensure that its electricity marketing agents comply with Part 2 of the Code of Conduct, subject to clause 2.1A.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. A <i>marketer</i> must ensure that its marketing <i>representatives</i> comply with Part 2 of the Code of Conduct, subject to clause 2.1A.) this obligation is still not applicable to Perth Energy				N/A	
114	Retail Licence condition 6.1	Electricity Industry Act section 82	A marketing representative must ensure that standard and non-standard contracts are entered into in the manner and satisfying the conditions specified.	An electricity marketing agent must ensure that standard and non-standard contracts are entered into in the manner and satisfying the conditions specified.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. <i>marketer</i> replaced by <i>retailer</i> and <i>marketing representatives</i> replaced by <i>marketing agents</i>) this obligation is still not applicable to Perth Energy.				N/A	
115	Retail Licence condition 6.1	Electricity Industry Act section 82	A marketing representative must ensure that the information specified is provided to the customer before arranging a contract and that the customer is provided with a written copy of the contract on request	An electricity marketing agent must ensure that the information specified is provided to the customer before arranging a contract and that the customer is provided with a written copy of the contract on request	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. <i>marketer</i> replaced by <i>retailer</i> and <i>marketing representatives</i> replaced by <i>marketing agents</i>) this obligation is still not applicable to Perth Energy.				N/A	

116	Retail Licence condition 6.1	Electricity Industry Act section 82	Where a standard form contract is not entered into as a result of door to door marketing or for a non-standard contract initiated by telephone a marketing representative must obtain and make a record of the customer's verifiable consent that the specified information has been given.	Where a standard form contract is not entered into as a result of door to door marketing or for a non-standard contract initiated by telephone or electronic means by the customer, an electricity marketing agent must obtain and make a record of the customer's verifiable consent that the specified information has been given.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
117	Retail Licence condition 6.1	Electricity Industry Act section 82	Where a standard form contract is entered into as a result of door to door marketing or for a non-standard contract (other than that initiated by telephone, a marketing representative must obtain the customer's written acknowledgement that the specified information has been given.	Where a standard form contract is entered into as a result of door to door marketing or for a non-standard contract (other than that initiated by telephone or electronic means by the customer), an electricity marketing agent must obtain the customer's written acknowledgement that the specified information has been given.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
118	Retail Licence condition 6.1	Electricity Industry Act section 82	Where the customer has entered into a new contractual relationship with a retailer or a marketing representative , must offer to provide the customer with a copy of the contract and, where this offer is accepted by the customer, provide a copy of the contract at that time or as soon as possible thereafter.	Where the customer has entered into a new contractual relationship with a retailer or electricity marketing agent , the retailer or electricity marketing agent must offer to provide the customer with a copy of the contract and, where this offer is accepted by the	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A

				customer, provide a copy of the contract at that time or as soon as possible thereafter.			
119	Retail Licence condition 6.1	Electricity Industry Act section 82	Where the customer has entered into a new contractual relationship with a retailer, the retailer or a marketing representative must give the information specified to the customer.	Where the customer has entered into a new contractual relationship with a retailer or electricity marketing agent , the retailer or electricity marketing agent must give the information specified to the customer.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
120	Retail Licence condition 6.1	Electricity Industry Act section 82	In circumstances where a standard form contract is not entered into as a result of door to door marketing, a retailer or a marketing representative must give the specified information no later than with, or on, the customer's first bill.	Subject to clause 2.4(5) , in circumstances where a standard form contract is not entered into as a result of door to door marketing, a retailer or electricity marketing agent must give the specified information no later than with, or on, the customer's first bill and if requested by the customer, and the customer has not previously been provided a copy of the contract, a copy of the contract must be provided to the customer at no charge.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A

121	Retail Licence condition 6.1	Electricity Industry Act section 82	In circumstances where a standard form contract is entered into as a result of door to door marketing or a non-standard contract, a retailer or marketing representative must give the specified information and a copy of the contract before the customer has entered into the contract and must obtain a written acknowledgement that the information has been given.	Subject to clause 2.4(5) , in circumstances where a standard form contract is entered into as a result of door to door marketing or a non-standard contract, a retailer or electricity marketing agent must give the specified information and a copy of the contract before the customer has entered into the contract and the electricity marketing agent must obtain a written acknowledgement that the information has been given.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
122	Retail Licence condition 6.1	Electricity Industry Act section 82	A marketing representative must not, when marketing, engage in conduct that is misleading, deceptive or likely to mislead or deceive or that is unconscionable.	An electricity marketing agent must not, when marketing, engage in conduct that is misleading, deceptive or likely to mislead or deceive or that is unconscionable.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
123	Retail Licence condition 6.1	Electricity Industry Act section 82	A marketing representative must not exert undue pressure on a customer, nor harass or coerce a customer.	An electricity marketing agent must not exert undue pressure on a customer, nor harass or coerce a customer.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
124	Retail Licence condition 6.1	Electricity Industry Act section 82	A marketing representative must ensure that the inclusion of concessions is made clear to customers and any prices that exclude concessions are disclosed.	An electricity marketing agent must ensure that the inclusion of concessions is made clear to customers and any prices that exclude concessions are disclosed.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A

125	Retail Licence condition 6.1	Electricity Industry Act section 82	A marketing representative must ensure that all standard form contracts that are entered into as a result of door to door marketing and all non-standard contracts are in writing.	An electricity marketing agent must ensure that all standard form contracts that are entered into as a result of door to door marketing and all non-standard contracts are in writing.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
126	Retail Licence condition 6.1	Electricity Industry Act section 82	A retailer or other party must ensure that a customer is able to contact the retailer or other party on the retailer's or other party's telephone number during normal business hours for the purposes of enquiries, verifications and complaints.	A retailer or other party must ensure that a customer is able to contact the retailer or other party on the retailer's or other party's telephone number during normal business hours for the purposes of enquiries, verifications and complaints.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
127	Retail Licence condition 6.1	Electricity Industry Act section 82	An electricity marketing agent must provide the information specified to the customer when marketing by means other than face to face and after having identified the purpose of the contact, if the contact is not by electronic means, the electricity marketing agent must ask the customer whether they wish to proceed further.	An electricity marketing agent must provide the information specified to the customer when marketing by means other than face to face and after having identified the purpose of the contact, if the contact is not by electronic means, the electricity marketing agent must ask the customer whether they wish to proceed further.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
128	Retail Licence condition 6.1	Electricity Industry Act section 82	An electricity marketing agent must, on request, provide the customer with the information specified.	An electricity marketing agent must, on request, provide the customer with the information specified.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A

129	Retail Licence condition 6.1	Electricity Industry Act section 82	A marketing representative who meets with a customer face to face must: • as soon as practicable tell the customer the purpose of the visit; • wear a clearly visible and legible identity card showing the information specified; and • as soon as practicable provide the information specified in writing to the customer.	An electricity marketing agent who meets with a customer face to face must: • as soon as practicable tell the customer the purpose of the visit; • wear a clearly visible and legible identity card showing the information specified; and • as soon as practicable provide the information specified in writing to the customer.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
130	Retail Licence condition 6.1	Electricity Industry Act section 82	If, when marketing to a customer, the customer indicates that they wish to end the contact, the marketing representative must end the contact as soon as practicable and not attempt to contact the customer for the next 30 days unless the customer agrees otherwise.	If, when marketing to a customer, the customer indicates that they wish to end the contact, the electricity marketing agent must end the contact as soon as practicable and not attempt to contact the customer for the next 30 days unless the customer agrees otherwise.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
131	Retail Licence condition 6.1 Code of Conduct clause 2.6(5)	Electricity Industry Act section 82	Unless requested by the customer, a marketing representative must not make contact with a customer outside the permitted call times, unless the contact is by electronic means or the contact arises outside the customer's premises in circumstances where the customer initiates contact.	Unless requested by the customer, an electricity marketing agent must not make contact with a customer outside the permitted call times, unless the contact is by electronic means or the contact arises outside the customer's premises in circumstances where the customer initiates contact.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A

132	Retail Licence condition 6.1 Code of Conduct clause 2.6(6)	Electricity Industry Act section 82	An electricity marketing agent must ensure that contact for the purposes of marketing does not continue for more than 15 minutes past the end of the permitted call times without the customer's verifiable consent unless the contact is by electronic means.	An electricity marketing agent must ensure that contact for the purposes of marketing does not continue for more than 15 minutes past the end of the permitted call times without the customer's verifiable consent unless the contact is by electronic means.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
133	Retail Licence condition 6.1 Code of Conduct clause 2.6(7) and 2.6(8)	Electricity Industry Act section 82	Except in response to a customer request or query, a marketer must keep the specified records each time it initiates contact with a customer for the purposes of marketing.	Except in response to a customer request or query, a retailer or other party must keep the specified records each time it initiates contact with a customer for the purposes of marketing.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A
134	Retail Licence condition 6.1 Code of Conduct clause 2.7(1)	Electricity Industry Act section 82	Where the customer requests not to be contacted for the purposes of marketing a marketer must ensure that a customer is not contacted on its behalf in relation to the supply of electricity for a period of two years unless: • the customer requests contact; or • the customer has moved premises; or • a marketer has a legal obligation to contact the customer.	Where the customer requests not to be contacted for the purposes of marketing a retailer or other party must ensure that a customer is not contacted on its behalf in relation to the supply of electricity for a period of two years unless: • the customer requests contact; or • the customer has moved premises; or • a retailer or other party has a legal obligation to contact the customer.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.	N/A

135	Retail Licence condition 6.1 Code of Conduct clause 2.7(2)	Electricity Industry Act section 82	A marketer must keep a record of each customer who has requested not to be contacted, that includes the specified information.	A retailer or other party must keep a record of each customer who has requested not to be contacted, that includes the specified information.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.				N/A	
136	Retail Licence condition 6.1 Code of Conduct clause 2.7(3)	Electricity Industry Act section 82	A marketer must give a copy of the record to the Electricity Ombudsman or the Authority on request.	A retailer or other party must give a copy of the record to the Electricity Ombudsman or the Authority on request.	NR	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.				N/A	
137	Retail Licence condition 6.1 Code of Conduct clause 2.7(4)	Electricity Industry Act section 82	A marketer must provide the customer on request with written confirmation that the customer will not be contacted for the next two years.	A retailer or other party must provide the customer on request with written confirmation that the customer will not be contacted for the next two years.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.				N/A	
138	Retail Licence condition 6.1 Code of Conduct clause 2.7(5)	Electricity Industry Act section 82	A marketing representative must comply with a notice on or near premises indicating that the customer does not wish to receive unsolicited mail or other marketing information.	An electricity marketing agent must comply with a notice on or near premises indicating that the customer does not wish to receive unsolicited mail or other marketing information.	2	NOT APPLICABLE AS PERTH ENERGY DO NOT USE ELECTRICITY MARKETING AGENTS NOTE: Under previous definition (i.e. marketer replaced by retailer and marketing representatives replaced by marketing agents) this obligation is still not applicable to Perth Energy.				N/A	
139	Retail Licence condition 6.1 Code of Conduct clause 2.8	Electricity Industry Act section 82	A retailer must comply with the National Privacy Principles as set out in the Privacy Act 1998 in relation to information collected under Part 2 of the Code of Conduct.	A retailer and an electricity marketing agent must comply with the National Privacy Principles as set out in the Privacy Act 1998 in relation to information collected under Part 2 of the Code of Conduct.	2	Unlikely	Moderate	Medium	Strong	<ul style="list-style-type: none">Privacy PolicyLegislative awarenessCustomer filesPost Audit Implementation Plan (2008)	4

186 [184]	Code of Conduct clause 5.6(3)	Electricity Industry Act section 82	A retailer must not charge a residential customer more than two late payment fees in relation to the same bill.	A retailer must not charge a residential customer more than two late payment fees in relation to the same bill and more than 12 late payment fees in a year.	2	PERTH ENERGY DOES NOT SUPPLY RESIDENTIAL CUSTOMERS.	N/A
237*	Code of Conduct clause 9.6	Electricity Industry Act section 82	A retailer must ensure that recharge facilities are located and capable of being accessed in the manner specified.	A retailer must ensure that recharge facilities are located and capable of being accessed in the manner specified.	2	PERTH ENERGY DOES NOT SUPPLY RESIDENTIAL CUSTOMERS. NOTE: THIS REQUIREMENT HAS BEEN DELETED FROM REVISED COMPLIANCE AND REPORTING MANUAL EFFECTIVE FROM 1 JULY 2010	N/A
232*	Code of Conduct clause 9.9(1)	Electricity Industry Act section 82	A retailer must ensure that a pre-payment meter customer (including a pre-payment meter customer who has vacated the supply address) can retrieve all remaining credit at the time the customer vacates the supply address, in circumstances where notification of the proposed vacation date has been provided.	A retailer must ensure that a pre-payment meter customer (including a pre-payment meter customer who has vacated the supply address) can retrieve all remaining credit at the time the customer vacates the supply address, in circumstances where notification of the proposed vacation date has been provided.	2	PERTH ENERGY DOES NOT SUPPLY RESIDENTIAL CUSTOMERS. NOTE: THIS REQUIREMENT HAS BEEN DELETED FROM REVISED COMPLIANCE AND REPORTING MANUAL EFFECTIVE FROM 1 JULY 2010	N/A
233*	Code of Conduct clause 9.9(2)	Electricity Industry Act section 82	If a pre-payment meter customer has been overcharged as a result of an act or omission of a retailer or distributor, the retailer must use its best endeavours to inform the pre-payment meter customer accordingly within 10 business days of the retailer becoming aware of the error and seek reimbursement instructions from the customer.	If a pre-payment meter customer has been overcharged as a result of an act or omission of a retailer or distributor, the retailer must use its best endeavours to inform the pre-payment meter customer accordingly within 10 business days of the retailer becoming aware of the error and seek reimbursement instructions from the	2	PERTH ENERGY DOES NOT SUPPLY RESIDENTIAL CUSTOMERS. NOTE: THIS REQUIREMENT HAS BEEN DELETED FROM REVISED COMPLIANCE AND REPORTING MANUAL EFFECTIVE FROM 1 JULY 2010	N/A

				customer.			
234*	Code of Conduct clause 9.9(3)	Electricity Industry Act section 82	The retailer must pay the amount in accordance with the pre-payment meter customer's instructions within 12 business days of receiving the instructions.	The retailer must pay the amount in accordance with the pre-payment meter customer's instructions within 12 business days of receiving the instructions.	2	PERTH ENERGY DOES NOT SUPPLY RESIDENTIAL CUSTOMERS. NOTE: THIS REQUIREMENT HAS BEEN DELETED FROM REVISED COMPLIANCE AND REPORTING MANUAL EFFECTIVE FROM 1 JULY 2010	N/A
235*	Code of Conduct clause 9.9(4)	Electricity Industry Act section 82	If a retailer does not receive reimbursement instructions within 20 business days of making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's account.	If a retailer does not receive reimbursement instructions within 20 business days of making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's account.	2	PERTH ENERGY DOES NOT SUPPLY RESIDENTIAL CUSTOMERS. NOTE: THIS REQUIREMENT HAS BEEN DELETED FROM REVISED COMPLIANCE AND REPORTING MANUAL EFFECTIVE FROM 1 JULY 2010	N/A
236*	Code of Conduct clause 9.9(6)	Electricity Industry Act section 82	If a retailer proposes to recover an amount undercharged as a result of an act or omission by the retailer or distributor, the retailer must comply with the conditions specified.	If a retailer proposes to recover an amount undercharged as a result of an act or omission by the retailer or distributor, the retailer must comply with the conditions specified.	2	PERTH ENERGY DOES NOT SUPPLY RESIDENTIAL CUSTOMERS. NOTE: THIS REQUIREMENT HAS BEEN DELETED FROM REVISED COMPLIANCE AND REPORTING MANUAL EFFECTIVE FROM 1 JULY 2010	N/A
237*	Code of Conduct clause 9.10	Electricity Industry Act section 82	A retailer must ensure that supply is recommenced through a pre-payment meter after self-disconnection as soon as information is communicated to the pre-payment meter that a payment causing a positive financial balance of the account has been made.	A retailer must ensure that supply is recommenced through a pre-payment meter after self-disconnection as soon as information is communicated to the pre-payment meter that a payment causing a positive financial		PERTH ENERGY DOES NOT SUPPLY RESIDENTIAL CUSTOMERS. NOTE: THIS REQUIREMENT HAS BEEN DELETED FROM REVISED COMPLIANCE AND REPORTING MANUAL EFFECTIVE FROM 1 JULY 2010	N/A

				balance of the account has been made.							
273 [255]	Code of Conduct clause 10.9	Electricity Industry Act section 82	A retailer and distributor must, to the extent practicable, ensure that any written information that must be given to a customer under the Code of Conduct is expressed in clear, simple, and concise language and is in a format that makes it easy to understand.	A retailer and distributor must, to the extent practicable, ensure that any written information that must be given to a customer by the retailer or distributor or its electricity marketing agent under the Code of Conduct is expressed in clear, simple, and concise language and is in a format that makes it easy to understand.	NR	Unlikely	Minor	Low	Strong	<ul style="list-style-type: none"> Management Compliance Processes Sales Procedure and Checklist Post Audit Implementation Plan (2008, Ref 255) 	5
277 [259]	Code of Conduct clause 10.11(1)	Electricity Industry Act section 82	A retailer and distributor must make available to a customer on request, at no charge, services that assist the customer in interpreting information provided by the retailer or distributor.	A retailer and distributor must make available to a residential customer on request, at no charge, services that assist the residential customer in interpreting information provided by the retailer or distributor.	2	Unlikely	Moderate	Medium	Strong	<ul style="list-style-type: none"> Non-Standard Contract Customer Charter Training requirements 	4
278 [260]	Code of Conduct clause 10.11(2)	Electricity Industry Act section 82	A retailer and, where appropriate a distributor, must include in relation to customers, the telephone number for their TTY services and for independent multi-lingual services and the National Interpreter Symbol with the words "Interpreter Services", on the documents specified.	A retailer and, where appropriate a distributor, must include in relation to residential customers, the telephone number for their TTY services and for independent multi-lingual services and the National Interpreter Symbol with the words "Interpreter Services", on the documents	2	Probable	Moderate	Medium	Moderate	<ul style="list-style-type: none"> Post Audit Implementation Plan (2008, Ref 260) 	4

				specified.							
265*	Code of Conduct clause 11.2(1)	Electricity Industry Act section 82	A retailer and distributor must give a customer on request, at no charge, a copy of the Customer Service Charter.	A retailer and distributor must give a customer on request, at no charge, a copy of the Customer Service Charter.	2	Unlikely	Minor	Low	Strong	<ul style="list-style-type: none"> Management Compliance Processes Account Management Procedure Customer Charter PE Website - http://www.perthenergy.com.au Post Audit Implementation Plan (2008, Ref 265) 	5
266*	Code of Conduct clause 11.2(2)	Electricity Industry Act section 82	A retailer and distributor must dispatch a copy of the Customer Service Charter to a customer who requests a copy, within two business days of the request.	A retailer and distributor must dispatch a copy of the Customer Service Charter to a customer who requests a copy, within two business days of the request.	2	Unlikely	Minor	Low	Strong	<ul style="list-style-type: none"> Management Compliance Processes Account Management Procedure Customer Charter PE Website - http://www.perthenergy.com.au Post Audit Implementation Plan (2008, Ref 266) 	5
286 [271]	Code of Conduct clause 12.3	Electricity Industry Act section 82	A retailer, distributor and marketing representative must give a customer on request, at no charge, information that will assist the customer in utilising the respective complaints handling processes.	A retailer, distributor and electricity marketing agent must give a customer on request, at no charge, information that will	2	Unlikely	Moderate	Medium	Strong	<ul style="list-style-type: none"> Management Compliance Processes Customer Complaint Policy Post Audit 	4

				assist the customer in utilising the respective complaints handling processes.						Implementation Plan (2008, Ref 271)	
287 [272]	Code of Conduct clause 12.4	Electricity Industry Act section 82	A retailer, distributor or marketing representative who receives a complaint that does not relate to its functions, must refer the complaint to the appropriate entity and inform the customer of the referral.	A retailer, distributor or electricity marketing agent who receives a complaint that does not relate to its functions, must refer the complaint to the appropriate entity and inform the customer of the referral.	2	Unlikely	Moderate	Medium	Strong	<ul style="list-style-type: none"> Management Compliance Processes Customer Complaint Policy Training in complaint management 	4
288 [273]	Code of Conduct clause 13.1	Electricity Industry Act section 82	A retailer, distributor or marketing representative must keep a record or other information as required to be kept by the Code of Conduct for at least two years from the last date on which the information was recorded, unless expressly provided otherwise.	A retailer, distributor or electricity marketing agent must keep a record or other information as required to be kept by the Code of Conduct for at least two years from the last date on which the information was recorded, unless expressly provided otherwise.	2	Unlikely	Moderate	Medium	Strong	<ul style="list-style-type: none"> Management Compliance Processes Record Keeping Guideline Complaints Register Post Audit Implementation Plan (2008, Ref 275) 	4
291 [276]	Code of Conduct clause 13.3(2)	Electricity Industry Act section 82	A retailer must keep a copy of each complaint referred to in clause 13.3(1) (including complaints made directly to a marketer .)	A retailer must keep a copy of each complaint referred to in clause 13.3(1) (including complaints made directly to a retailer).	2	Unlikely	Moderate	Medium	Strong	<ul style="list-style-type: none"> Management Compliance Processes Record Keeping Guideline Complaints Register Post Audit Implementation Plan (2008, Ref 276) 	4

293*	Code of Conduct clause 14.2	Electricity Industry Act section 82	A retailer must pay the stated compensation to a customer where the retailer has failed to follow any of the specified procedures prior to disconnection for a failure to pay and an exception to payment does not apply.	A retailer must pay the stated compensation to a customer where the retailer has failed to follow any of the specified procedures prior to disconnection for a failure to pay and an exception to payment does not apply.	2	Unlikely	Moderate	Medium	Strong	<ul style="list-style-type: none"> Management Compliance Processes Account Management Procedure Post Audit Implementation Plan (2008, Ref 293) 	4
312 [295]	Code of Conduct clause 14.3(2)	Electricity Industry Act section 82	A retailer must pay the stated compensation to a customer where the retailer has failed to acknowledge or respond to a query or complaint within the timeframes prescribed.	Subject to clause 14.5 , a retailer must pay the stated compensation to a customer where the retailer has failed to acknowledge or respond to a query or complaint within the timeframes prescribed.	2	Unlikely	Moderate	Medium	Strong	<ul style="list-style-type: none"> Management Compliance Processes Customer Complaint Policy Post Audit Implementation Plan (2008, Ref 295) 	4

Legend	
[##]	Note all references from 2008 Electricity Compliance Reporting Manual are detailed in brackets below the 2010 Reference.
	Amendments to wording of the requirement (changes in bold, deletions shown in strikethrough). Still included in the 2010 Electricity Compliance Reporting Manual
*	Requirement deleted from Electricity Compliance Reporting Manual July 2010 (Requirement still relevant to audit period)

APPENDIX 3

PE PERFORMANCE AUDIT POST AUDIT ACTION PLANS 2008 Audit Report

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
18	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.	The requirement is outlined in the Sales Procedure. It was noted that the Sales Procedures have not formally been approved and lack version control.	<p>ACTION: It is recommended that management add version control and formally approve all documented policies and procedures. Further management should ensure the policies and procedures are reviewed on regular basis for accuracy and completeness.</p> <p>RESPONSIBILITY: Geoff Gaston</p> <p>DATE: February 2009</p>	<p>PE has implemented a new billing system (Gentrack) in November 2009 that will ensure compliance with many of the Licence obligations.</p> <p>All key Policies identified in the previous audit have been approved and include version control;</p> <ul style="list-style-type: none"> ▪ Privacy Policy [PE D710 025] ▪ Billing Policy [PE D710 021] ▪ Sales Policy Reference – [PE D710 022] ▪ Complaint Handling Policy [PE D710 024] ▪ Privacy Policy [PE D710 025] ▪ Credit Management Policy [PE D710 002] ▪ Customer Service Charter (29 July 2009) ▪ Record Keeping Guidelines ▪ Business Management System Manual <p>In addition Perth Energy continues to further refine and develop organisational policies and procedures.</p> <p><u>Outcome:</u> Key actions completed. Ongoing development of policies part of normal business practices.</p>
19	A retailer must keep a copy of the verifiable consent received from a contestable customer for two years.	Sales Procedure outlines the requirement. Email stored on customer file. A sample of 7 customer files were tested with no exceptions noted. It was noted that the Sales Procedures have not formally been approved and lack version control.	Ditto 18	Ditto 18

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
26	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.	Procedure for processing a request to reverse an erroneous transfer is outlined in the Sales Procedure. Web portal has a specified provisions for erroneous transfers. It was noted that the Sales Procedures have not formally been approved and lack version control.	Ditto 18	Ditto 18
28	A retailer must withdraw a customer transfer request if the contestable customer's verifiable consent ceases to apply before the transfer occurs.	No exceptions noted. The requirement is outlined in the sales procedure. It was noted that the Sales Procedures have not formally been approved and lack version control.	Ditto 18	Ditto 18
43	In the case of a transfer to reverse an erroneous transfer, a network operator and all affected retailers (and the independent market operator if applicable) must act in good faith to ensure that the rights and obligations of the affected contestable customer are as they would have been had the erroneous transfer not occurred.	The Customer Service Charter and the Complaints Handling Procedures outline the rights of the customer. PE works closely with the WP Account Manager to resolve the issue in a timely manner. It was noted that the Customer Service Charter and Complaints Handling Procedures have not formally been approved and lack version control.	Ditto 18	Ditto 18
44	An incoming retailer must retain a copy of a verifiable consent given by a contestable customer in relation to the lodgement of a customer transfer request for two years, except in the case of a customer transfer request to reverse an erroneous transfer.	Customers sign contracts with PE. All contracts are stored in customer files. A sample of signed customer contracts was sighted. The process is outlined in the Sales Procedure. It was noted that the Sales Procedures have not formally been approved and lack version control.	Ditto 18	Ditto 18

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
45	A previous retailer must not bill a contestable customer for charges incurred after the transfer time, except in the case of an erroneous transfer	Review of Billing procedures outlined that customers should only be billed for the period specified in the contract except in the case of an erroneous transfer. The bills are generated based on consumption metering data retrieved via the Web Portal. It is noted that the Billing Procedures are in place, but have not formally been approved and lack version control.	Ditto 18	Ditto 18
88	A retail licensee must not supply electricity to a small use customer otherwise than under a standard form contract or a non-standard form contract.	All customers enter into a contract before being supplied with electricity. Contracts are placed on customer files are integral part of the Sales Process Procedure Checklist. A review of a sample of 15 customer files noted contracts in place for all customers. It was noted that the Sales Procedures and the Checklist have not formally been approved and lack version control.	Ditto 18	Ditto 18 <u>Outcome:</u> Completed and ongoing actions. The documentation requiring version control and approval (i.e Sales Policy) in the previous audit report has been completed. However, it is noted that all subsidiary documentation although detailed in the internal business management system manual report have yet to have version control. Approval of these documents could be considered to ensure completeness of recommendation..
96	A licensee that has, or is an associate of a person that has, access to services under an access agreement must not engage in conduct for the purpose of hindering or prohibiting access.	Electricity Transfer Access Contract (ETAC) has been developed and agreed to in principle by WP and PE. Due to the size of the agreement (financial terms), it has not yet been formally endorsed as it requires the approval of the WA Minister for Energy.	ACTION: Ensure that the Electricity Transfer Access Contract (ETAC) is formally endorsed by the WA Minister for Energy. RESPONSIBILITY: Geoff Gaston DATE: End of Jan-09	Resolution of this issue is reliant on a commercial arrangement. Currently the Licensee is operating under valid NAA which remain in force until 2015. <u>Outcome:</u> Ongoing action in regards to this recommendation. The current NAA remains in force until 2015. Progress will be reviewed at the next audit.

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
97	A licensee must ensure that an electricity marketing agent of the licensee complies with the applicable codes.	Marketing Procedures and Guidelines have been developed along with the Customer Contract Guidelines. No marketing is performed by agents. It was noted that the Marketing Procedures and Guidelines have not formally been approved and lack version control.	Ditto 18	Ditto 18
98	The licensee must report a breach of the applicable code conditions by an electricity marketing agent to the Authority within the prescribed timeframe.	PE has engaged Comm Assist to act as a referral agent for PE. Based on advice received from the Authority Comm Assist does not appear to have been defined as a marketing agent and is not subject to reporting requirements. A Broking Agreement has been agreed to in principle between PE and Comm Assist. The Agreement specifically prohibits Comm Assist acting as a marketing agent. The Broking Agreement has not been formally signed.	ACTION: Ensure that the Comm Assist Broking Agreement is formally signed by Comm Assist and Perth Energy. RESPONSIBILITY: Geoff Gaston DATE: 31 December 08	PE has not engaged Comm Assist as planned. PE do not use electricity marketing agents and have not used any within the current audit period. <u>Outcome:</u> Action closed no engagement of Comm Assist occurred.
140	If a retailer agrees to sell electricity to a customer or arrange for the connection of the customer's supply address, the retailer must forward the customer's request for the connection to the relevant distributor.	All information received from the customer is entered into the Web Portal. The Web Portal is a direct form of communication between the retailer (PE) and the distributor (WP). It was noted that the PE Sales Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18
141	A retailer must forward the customer's request for the connection to the relevant distributor in the timeframe specified unless the customer agrees otherwise.	All requests for connection received from the customer are immediately logged via the use of the Web Portal. The status of the request is noted in the Web Portal and progress tracked by PE representative. It was noted that the PE Sales Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18
177	A retailer must offer the	PE has outlined Direct Debt,	ACTION: Via the introduction of	The Gentrack System was

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
	specified minimum payment methods.	Cheque and Credit Card as payment options in invoices send to customers and in customer standard and non-standard contracts. The method not being offered currently is BPAY.	the new billing system, ensure that BPAY is enabled as a payment option. RESPONSIBILITY: Yin Heng DATE: February 2009	implemented in November 2009. Compliance with this requirement was noted. <u>Outcome:</u> Although the timeliness of the implementation of the Gentrack system was not as expected (i.e. installed in November not February). At the time of the audit the action is closed. Gentrack billing system has been implemented and has BPAY option.
178	A retailer must comply with the Electronic Funds Transfer Code of Conduct in making an electronic payment.	PE ensures all EFT payments are reconciled to customer invoices and the bank statements. However the EFT code of conduct has not been distributed to its staff.	ACTION: Ensure the EFT Code of Conduct is communicated to all billing staff. RESPONSIBILITY: Geoff Gaston DATE: January 2009	The EFT Code of Conduct has been communicated to all billing staff. This was verified during the audit process. The organisation could consider including the EFT Code in Business Management System Manual for completeness of the recommendation. <u>Outcome:</u> Ongoing.
238	A retailer must give notice of any variations in its tariffs to each of its customers affected by a variation, in the timeframes specified.	The condition is clearly outlined in the billing procedure. All customers affected by the increases in tariffs have been notified as a July 2007 via a letter from PE. It was noted that the Billing Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18 <u>Note:</u> It is noted that letters are kept on customer files.
239	A retailer must give a customer on request, at no charge, reasonable information on the retailer's tariffs, including alternative tariffs.	This condition has been outlined clearly in the Billing Procedure and also in the Account Management Procedure. Review of the two procedures outlines PE will give a customer on request, at no charge, reasonable information on the retailer's tariffs, including alternative tariffs It was noted that the Billing Procedures has not formally	Ditto 18	Ditto 18 <u>Outcome:</u> It is noted that the Account Management Procedure is obsolete and the requirements have been incorporated into other key policies as an account management aspect. This is an effective management tool and streamlines

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
		been approved and lacks version control.		organisational processes.
240	A retailer must give a customer the information requested on tariffs in the manner and within the timeframes specified.	This condition has been outlined clearly in the Billing procedure and also in the Account Management Procedure. Review of the two procedures outlines PE will give a customer the information requested on tariffs within 8 business days of the date of receipt. It was noted that the Billing Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18 Refer 239
245	A retailer must give a customer on request, at no charge, the concession information specified.	Review of the Account Management Procedure outlined the requirement. Management confirmed compliance. It was noted that the Account Management Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18 Refer 239
246	A retailer must give a customer on request, at no charge, the general energy efficiency information specified.	Review of the Account management procedure outlined the requirement. During fieldwork nothing was noted to suggest PE offering concessions. It was noted that the Account Management Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18 Refer 239
247	A retailer must give information to the customer, or refer the customer to the relevant distributor for a response, if asked by a customer for information relating to the distribution of electricity.	Review of the Account management procedure outlined the requirement. Discussions held with PE staff and management noted awareness of requirement. It was noted that the Account Management Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18 Refer 239

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
255	A retailer, distributor and marketer must, to the extent practicable, ensure that any written information that must be given to a customer under the Code of Conduct is expressed in clear, simple, and concise language and is in a format that makes it easy	Review of the Sales procedure and checklist outlined written information to customer to be in simple and concise language. Nothing was noted to indicate otherwise during review of correspondence between PE and customer. It was noted that the Sales Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18
256	A retailer and distributor must tell a customer on request how the customer can obtain a copy of the Code of Conduct.	Review of the account management procedure outlined PE to appoint a account manager for each of its customers. The account manager will be first point of contact between PE and customer, and will provide customer details of obtaining a code of conduct. PE has also got a copy of the Code of conduct on its website. It was noted that the Account Management Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18 Refer 239
258	A retailer and distributor must make a copy of the Code of Conduct available for inspection, at no charge, at their offices.	Review of the account management procedure outlined PE to appoint a account manager for each of its customers. The account manager will be first point of contact between PE and customer, and will provide customer details of obtaining a code of conduct. PE has also got a copy of the Code of conduct on its website . It was noted that the Account Management Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18 Refer 239

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
260	A retailer and, where appropriate a distributor, must include the telephone number for their special information services and for independent multi-lingual services, on the documents specified.	The telephone number for their special information services and for independent multi-lingual services is currently not provided to the customer.	ACTION: Ensure that that contact information for special information and for independent multi-lingual services is specified in the following: - bill and bill related information - reminder notices - disconnection warning - customer service charter RESPONSIBILITY: Yin Heng DATE: January 2009	The implementation of the Gentrack billing system (Refer 177) has adequately met this requirement. <u>Outcome:</u> Although the timeliness of the implementation of the Gentrack system was not as expected (i.e. installed in November not February). At the time of the audit the action is closed. Gentrack billing system has been implemented and Special information services and independent multi-lingual services are detailed on the bills
262	A retailer must, if requested by a customer, advise the customer of the availability of different types of meters or refer the customer to the relevant distributor for a response.	Review of the Account management procedure outlined requirement. Discussions with management noted reference of customer to relevant distributor for a response. It was noted that the Account Management Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18 Refer 239
265	A retailer and distributor must give a customer on request, at no charge, a copy of the Customer Service Charter.	Review of the Account management procedure outlined requirement. Discussions with management noted no cases where customer has requested for the customer carter. It was noted that the Account Management Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18 Refer 239

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
266	A retailer and distributor must dispatch a copy of the Customer Service Charter to a customer who requests a copy, within two business days of the request.	Review of the Account management procedure outlined requirement. Discussions with management noted no cases where customer has requested for the customer carter. It was noted that the Account Management Procedure has not formally been approved and lacks version control.	Ditto 18	Ditto 18 Refer 239
267	A retailer and distributor must develop, maintain and implement an internal process for handling complaints and resolving disputes.	Review of PE Customer complaint Policy outlined process in place which address's process for handling complaints and resolving disputes. It was noted that the Customer Complaint Policy has not formally been approved and lacks version control.	Ditto 18	Ditto 18
268	A retailer and distributor must develop, maintain and implement a complaints handling process that meets the specified requirements.	Review of PE Customer complaint Policy outlined process in place which address's process for handling complaints and resolving disputes.	Ditto 18	Ditto 18
269	A retailer or distributor must at least provide the specified advice to a customer when handling a complaint.	Review of PE Customer complaint Policy outlined process in place which address's process for handling complaints and resolving disputes. It was noted that the Customer Complaint Policy has not formally been approved and lacks version control.	Ditto 18	Ditto 18
270	A retailer must comply with any guideline developed by the Authority relating to distinguishing customer queries from customer complaints.	Review of PE Customer complaint Policy outlined the difference between customer queries from customer complaints. This information is also outlined on PE customer carter. It was noted that the Customer Complaint Policy has not formally been approved and lacks version control.	Ditto 18	Ditto 18

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
271	A retailer, distributor and marketer must give a customer on request, at no charge, information that will assist the customer in utilising the respective complaints handling processes.	Review of PE Customer complaint Policy outlined process in place which address's process for handling complaints and resolving disputes. It was noted that the Customer Complaint Policy has not formally been approved and lacks version control.	Ditto 18	Ditto 18
273	A retailer, distributor or marketer must keep a record or other information as required to be kept by the Code of Conduct for at least two years from the last date on which the information was recorded, unless expressly provided otherwise.	Review of the Record Keeping Guidelines outlined the requirement. No exceptions were noted upon review of the customer complaints register. It was noted that the Record Keeping Guidelines have not formally been approved and lack version control.	Ditto 18	Ditto 18
275	A retailer must keep a record of the customer complaint indicators specified.	Review of the Record Keeping Guidelines outlined the requirement. No exceptions were noted upon review of the customer complaints register. It was noted that the Record Keeping Guidelines have not formally been approved and lack version control.	Ditto 18	Ditto 18
276	A retailer must keep a copy of each complaint referred to in clause 13.3(1) (including complaints made directly to a marketer).	Review of the Record Keeping Guidelines outlined the requirement. No exceptions were noted upon review of the customer complaints register. It was noted that the Record Keeping Guidelines have not formally been approved and lack version control.	Ditto 18	Ditto 18

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
277	A retailer must keep a record of the total number of payments and data on the average amount of payments made under the compensation indicators specified.	Review of the Record Keeping Guidelines outlined the requirement. No compensation was required to be paid during the audit period covered. No exceptions noted. It was noted that the Record Keeping Guidelines have not formally been approved and lack version control.	Ditto 18	Ditto 18
278	A retailer must keep a record of the call centre performance indicators specified.	Review of the Record Keeping Guidelines outlined the requirement. Management noted, due to the nature of PE client base, and small client base PE does not have a Call centre. Calls are all addressed by company employees and policy is to pick up phone by 3rd ring. There is a lack of formal monitoring of calls to ensure that they are answered in accordance with the documented policy. PE does not have formal call centre performance indicators developed. Further it was noted that the Record Keeping Guidelines have not formally been approved and lack version control.	ACTION: Management ensure that formal call centre performance indicators are developed and that PE keeps a record of the call centre performance against the indicators specified. Management ensure the new Billing system is able to capture customer dialogue and correspondence. Further it is recommended that management add version control and formally approve all documented policies and procedures. Further management should ensure the policies and procedures are reviewed on regular basis for accuracy and completeness. RESPONSIBILITY: Geoff Gaston DATE: March 2009	PE has not implemented a call centre during the audit period. Discussion with General Manager Commercial indicated this was not the intention in the near future. <u>Outcome:</u> Action closed.
291	A retailer must pay the stated compensation to a customer where the customer is not reconnected in the manner specified and an exception to payment does not apply.	The Account management procedure outline the requirement. No compensation was required to be paid during the audit period covered. No exceptions noted.	Ditto 18	Ditto 18 Refer 239

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
293	A retailer must pay the stated compensation to a customer where the retailer has failed to follow any of the specified procedures prior to disconnection for a failure to pay and an exception to payment does not apply.	The Account management procedure outline the requirement. No compensation was required to be paid during the audit period covered. No exceptions noted.	Ditto 18	Ditto 18 Refer 239
294	A retailer must acknowledge and respond to a written query or complaint by a customer within the timeframes prescribed.	The Account management procedure outline requirement to make a compensation payment for failing to satisfy a service standard, in the manner specified by the code of conduct. Review of the dispute register indicated one complaint during the audit period.	Ditto 18	Ditto 18 Refer 239
295	A retailer must pay the stated compensation to a customer where the retailer has failed to acknowledge or respond to a query or complaint within the timeframes prescribed and an exception to payment does not apply.	Review of the Customer compliant Policy outlined PE's must pay the stated compensation to a customer in the event of failing to acknowledge or respond to a query or complaint within the required manner and timeframes.	Ditto 18	Ditto 18
298	A retailer who is required to make a compensation payment for failing to satisfy a service standard, must do so in the manner specified.	The Account management procedure outline requirement to make a compensation payment for failing to satisfy a service standard, in the manner specified by the code of conduct. Review of the dispute register indicated one complaint during the audit period.	Ditto 18	Ditto 18 Refer 239

Ref	Licence Condition Description	Findings	Recommendations / Corrective Actions	2010 Audit Assessment
422	A Code participant must 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.	Customer confidential information is treated in an appropriate manner in accordance with the Sales Procedures and the Privacy Policy. Nothing has come to our attention to suggest otherwise. It was noted that the Sales Procedures and the Privacy Policy have not formally been approved and a lack of version control.	Ditto 18	Ditto 18
423	A Code participant must disclose or permit the disclosure of confidential information that is required to be disclosed by the Code.	Customer confidential information is treated in an appropriate manner in accordance with the Sales Procedures and the Privacy Policy. Nothing has come to our attention to suggest otherwise. It was noted that the Sales Procedures and the Privacy Policy have not formally been approved and a lack of version control.	Ditto 18	Ditto 18