



Performance Audit Report 2025

ERL18

Audit Report	Authorisation	Name	Position	Date
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GLOSSARY

AEMO	Australian Energy Market Operator
AERR	AER Retail Pty Ltd
CRM	Customer Relationship Management
CTR	Customer Transfer Request
EICTC	<i>Electricity Industry Customer Transfer Code 2016</i>
EIMC	<i>Electricity Industry Metering Code 2012 (As amended 2018)</i>
ERL18	Retail Licence for AER Pty Ltd
ERA	Economic Regulation Authority
ESA	Electricity Supply Agreement
ETAC	Electricity Transfer Access Contract
GES	Geographe Environmental Services
MW	Megawatt
LUC	Large Use Customer
NMI	National Meter Identifier
NSC	Non Standard Contract
SFC	Standard Form Contract
SUC	Small Use Customer
SWIN	South West Interconnected Network
SWIS	South West Interconnected System
VC	Verifiable Consent
VCF	Verifiable Consent Form
WPN	Western Power Networks

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

1. EXECUTIVE SUMMARY

1.1 Independent Assurance Conclusion

We have undertaken a reasonable assurance engagement on AER Retail Pty Ltd (AERR) (the Licensee) compliance, in all material respects, with the Electricity Retail Licence (ERL18) (the Licence) and all applicable obligations from the applicable Electricity Compliance Reporting Manuals released from June 2020 (Licence Obligations) (together referred to as the “Licence Conditions”) for the period from 1 December 2021 to 30 November 2025. The assurance engagement was undertaken in accordance with the Economic Regulation Authority’s (ERA) 2025 Audit and Review Guidelines – Electricity and Gas Licences.

In our opinion, based on the procedures we have performed and the evidence we have obtained, we confirm that the Licensee demonstrated compliance with its electricity retail licence obligations, maintained the integrity of its reporting to the ERA and other statutory organisations, and operated an effective control environment throughout the audit period, and as such AER Retail Pty Ltd (AERR) has complied, in all material respects, with the Licence Conditions for the period from 1 December 2021 to 30 November 2025.

1.2 Basis for Qualified Opinion

For the audit period 1 December 2021 to 30 November 2025, the Licensee demonstrated a high level of compliance with its electricity retail licence following the 2021 Performance Audit. The licence was amended to remove small use customers, which had accounted for most previous non-compliances. No non-compliances were identified during the current audit period, and accordingly no corrective actions were required. AER Retail Pty Ltd (AERR) complied with the Licence Conditions as outlined below.

Table 1 – Summary of Non-Compliances Performance Audit 2025

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

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

Table 2 - Audit Compliant and Control Rating Scales

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

In accordance with Section 5.1.6.1 of the Audit Guidelines, a compliance and controls ratings summary table is included (refer Table 3). The table lists the number of licence obligations assigned to each combination of compliance and controls ratings for the audit period.

This table enables the Licensee and the ERA to confirm that all relevant licence obligations have been assessed and provides a clear summary of the Licensee's compliance performance. The ratings presented are consistent with those detailed in the observations section of this audit report and follow the prescribed format set out in Table 8 of the Audit Guidelines.

Table 3 - Compliance and Controls Ratings Summary Table

		COMPLIANCE RATING					TOTAL
		1	2	3	4	N/R	
CONTROLS RATING	A	2	-	-	-	-	2
	B	-	-	-	-	-	0
	C	-	-	-	-	-	0
	D	-	-	-	-	-	0
	N/P	34	-	-	-	32	66
	TOTAL	36	0	0	0	32	68

Note that, in accordance with the Audit Guidelines, obligations assessed as "not applicable" to AER Retail Pty Ltd (AERR)' electricity retail licence activities have not been included in this report. Additionally, a control rating is provided only for those obligations with a Priority 1, 2, or 3 rating, where an obligation is assessed as non-compliant, or where a control improvement opportunity is identified.

1.3 Basis of Audit

This electricity retail licence (**ERL18**) performance audit for AER Retail Pty Ltd (**AERR**) was conducted to assess the licensee's compliance with the conditions of its licence. The audit procedures were undertaken in alignment with ISO 31000 Risk Management – Guidelines, APES 110 Code of Ethics, ASAE 3000, ASAE 3100, ASA 315, ASA 500, ASA 530 and ASA750 (refer section 3.5).

This performance audit was conducted by the auditor within a reasonable assurance engagement framework, with the intent of providing an objective and professional compliance assessment. This Performance Audit report is an accurate representation of the auditor's findings and opinions.

AER Retail Pty Ltd (AERR)' Responsibilities for Compliance with the "Licence Conditions"

AER Retail Pty Ltd is responsible for:

- a) Compliance with the Licence as evaluated against the conditions within the Licence, for the period 1 December 2021 to 30 November 2025.
- b) Identifying risks that threaten the conditions within the Licence identified above being met.
- c) Identifying suitable compliance requirements as specified by the conditions within the Licence.
- d) Identifying, designing and implementing controls to enable the conditions within the Licence to be met and to monitor ongoing compliance.

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on AER Retail Pty Ltd (AERR)' compliance, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 December 2021 to 30 November 2025. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether AER Retail Pty Ltd has complied, in all material respects, with the licence obligations as evaluated against its Licence Conditions for the period from 1 December 2021 to 30 November 2025.

Inherent Limitations

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

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

1.4 Appreciation

The Licensee, AER Retail Pty Ltd.

AER Retail Pty Ltd is an energy supplier who provides services to business customers under an electricity retail licence (**ERL18**) granted by the Economic Regulation Authority. As a holder of an Electricity Retail Licence, AER Retail Pty Ltd sells electricity to “contestable” customers in the South West Interconnected System (SWIS). A contestable customer is one who uses more than 50,000 kWh per year of electricity. AER Retail Pty Ltd liaises directly with Western Power in order to facilitate meeting their consumers energy requirements.

AER Retail Pty Ltd is an electricity retailer which operates electricity sales in Western Australia. As an electricity retailer AER Retail Pty Ltd liaises directly with consumers and ensures that their energy requirements are met. Through the use of a non-standard contract (NSC), the Licensee, supplies electricity to large use customers (LUC). The licensee is granted a licence for the licence area (refer Appendix 3) to sell electricity to customers, excluding small use customers (SUC) who are business customers, in accordance with the terms and conditions of its Electricity Retail Licence (ERL18).

Licence details:

- Commencement date: 21 November 2012
- Amendment date: 14/10/2025 - Version 6
- Expiry Date: 20 November 2027
- ERL18 may sell electricity to customers, excluding small use customers who are business customers
- AER Retail Pty Ltd does not have any special conditions or individual performance standards attached to its licence.

The Licensee confirmed that it ceased supplying SUC in May 2023, and that its Electricity Retail Licence (ERL18) was amended on 14 October 2025 to remove the authorisation to supply electricity to small-use business customers.

It is noted that the ERA confirmed with the Licensee in an email dated 30/9/2025 that as AER Retail Pty Ltd has not supplied small use customers for several years and are in the process (now complete refer version 6 of ERL18) of applying to amend ERL18 to remove the authorisation to supply SUCs, and as such, the ERA do not require obligations that only apply to SUCs to be part of this performance audit.

Section 13 of the *Electricity Industry Act 2004* require as a condition of every retail licence that the licensee must, not less than once in every period of 24 months (or any longer period that the Authority allows) calculated from the grant of the licence, provide the Authority with a performance audit report by an independent expert acceptable to the Authority. Geographe Environmental Services (GES) has been approved by the Authority (Ref: D300708 Date: 4/11/2025) to undertake the works subject to an audit plan approved by the Authority.

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

The previous performance audit period was 1 December 2017 to 30 November 2021. A Performance Audit Report 2021 was submitted to the ERA for review and published on their website. As a result, the Economic Regulation Authority considered AER Retail Pty Ltd had achieved an adequate level of compliance with its licence conditions. The ERA published a notice (17 June 2022) on the ERA website, detailing their decision to maintain the period covered by the current audit at 48 months. As such the current audit period is 1 December 2021 to 30 November 2025.

The 2021 Performance Audit Report noted several obligations that were not applicable to the audit scope as at the time AER Retail Pty Ltd did not have:

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

As set out in the approved Audit Plan, the scope of ERL18 was amended during the audit period to remove the authorisation to supply small use customers (SUC). The Licensee ceased supplying SUCs in May 2023, and ERL18 was formally amended (Version 6, 14 October 2025) to reflect this change.

Consistent with ERA confirmation, obligations that apply solely to small use customers were excluded from the audit scope. Accordingly, the performance audit assessed compliance only in relation to obligations applicable to large use customers and other relevant licence conditions.

2. PERFORMANCE AUDIT

The Licensee has issued a consultancy brief to undertake its fourth Performance Audit as required by its Electricity Retail Licence (ERL18). The Performance Audit Report is to be provided to the Economic Regulation Authority (ERA/the Authority) to assess the Licensee's level of compliance with the licence conditions. The Performance Audit was conducted in accordance with the 2025 Audit and Review Guidelines – Electricity and Gas Licences (Audit Guidelines).

2.1 Performance Audit Objectives

The objective of this Performance Audit was to provide reasonable assurance as to whether AER Retail Pty Ltd complied, in all material respects, with the obligations of Electricity Retail Licence ERL18 during the audit period, and to assess the effectiveness of systems and controls established to ensure compliance. Our independent assurance opinion provides indication that there were no specific areas identified where the Licensee did not comply with the established criteria. This performance audit also intends to provide recommendations, if required, for corrective action or an assessment of corrective action taken by the Licensee, where necessary.

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

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

Opportunities for improvement that did not affect compliance ratings have been communicated separately to the Licensee and do not form part of the audit findings required under Section 5 of the Audit Guidelines.

As no non-compliances were identified and no recommendations were made in this audit report, a post-audit implementation plan is not required under section 5.3 of the Audit Guidelines.

2.2 Performance Audit Scope

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

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

There were two versions of ERL18 applicable to the audit period (version 5 – 1 July 2018 and version 6 – 14 October 2025 which is valid until expiry 20 November 2027). There were no areas of special focus prescribed by the ERA in relation AER Retail Pty Ltd' Performance Audit.

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

1. the following Legislation:
 - ◆ *Electricity Industry Act 2004: Licence Conditions and Obligations (Appendix 1 - Section 12)*

2. the following Regulations:
 - ◆ *Economic Regulation Authority (Licensing Funding) Regulations 2014; and*
 - ◆ *Electricity Industry (Licence Conditions) Regulations 2005 (Appendix 1 - Section 13)*

3. the following Codes:
 - ◆ *Electricity Industry Customer Transfer Code 2016 (Appendix 1 - Section 9)*
 - ◆ *Electricity Industry (Metering) Code 2012 (Appendix 1 - Section 15)*

4. the following regulatory guidelines and documentation:
 - ◆ 2025 Audit and Review Guidelines: Electricity and Gas Licences (Audit Guidelines)
 - ◆ Electricity Compliance Reporting Manual (refer below for detail of those applicable)
 - ◆ Electricity Compliance Reporting Manual June 2020
 - ◆ Electricity Compliance Reporting Manual February 2022
 - ◆ Electricity Compliance Reporting Manual January 2023
 - ◆ Electricity Compliance Reporting Manual February 2023
 - ◆ Compliance Enforcement Policy 2016
 - ◆ Any relevant regulatory guidance documentation published by the ERA or applicable regulatory authority, such as the Australian Energy Sector Cyber Security Framework (AESCSF)

5. the following enforceable undertakings:
 - ◆ 2025 Audit Plan as developed and approved by the ERA.
 - ◆ 2021 Performance Audit – ERL18

6. the following internally imposed criteria:
 - ◆ Policies
 - ◆ Manuals
 - ◆ Plans
 - ◆ Procedures
 - ◆ Work Instructions
 - ◆ Software programs

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

2.3 Performance Audit Excluded Conditions

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

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

The Licensee does not have any:

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

Additionally, certain obligations in the Electricity Compliance Reporting Manual applicable to ERL18 were excluded from the audit scope as a result of the licence amendment removing authorisation to supply small use customers, or because they were not applicable to AER Retail Pty Ltd' operations during the audit period. These excluded obligations are identified and detailed in the approved Audit Plan.

Table 4 - Obligations Excluded from the Audit Report

Electricity Compliance Reporting Manual Section	Obligation Reference	Explanation for Retail Obligations Not Applicable to Licensee
9. Electricity Industry Customer Transfer Code – Licence conditions and obligations		
Electricity Industry Customer Transfer Code, clause 5.2	48	Cause 5.2 of the Customer Transfer Code does not place an obligation on a retailer. Note: This obligation was removed from the Electricity compliance Reporting Manual in February 2022 Referenced as NOT USED in subsequent versions.
12. Electricity Industry Act – Licence conditions and obligations		
Retail Licence, condition 6.7.1	110	The Licensee has not been designated under s71(1) of the Electricity Act as the supplier of last resort.
13. Electricity licences – Licence conditions and obligations		
Retail Licence, condition 5.2.4	120	Obligation 120 was inapplicable since AER Retail Pty Ltd Pty Ltd was not assigned individual performance standards by the ERA during the audit period.
15. Electricity Industry Metering Code – Licence conditions and obligations		
<i>Metering Code</i>	354	Obligations only applicable to Synergy/Horizon.
<i>Metering Code</i>	401, 405	Obligations only applicable to Network Operator.

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

2.4 Performance Audit Variation to Audit Plan

In accordance with section 5.1.4 of the Audit and Review Guidelines – 2025, the audit report must describe any deviations from the approved audit plan and identify any licence obligations subsequently assessed as not applicable.

There were no variations from the approved audit plan in the conduct of this audit. No additional licence obligations were assessed as not applicable following ERA approval of the audit plan.

2.5 Performance Audit Methodology

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

1. **Document Review and Control Procedures Assessment:** We conducted a comprehensive review of control procedures and assessed the control environment. In cases where the Licensee's controls underwent changes or revisions during the audit period, we examined both the former and current controls (refer Appendix 2).
2. **Site Visit:** The site audit took place at AER Retail Pty Ltd' offices on 27 January 2026. External consultants who performed functions on behalf of the Licensee were not required to be interviewed. We evaluated various systems implemented by the Licensee to support its electricity retail business operations. There were also follow up telephone discussions and emails in relation the performance audit scope.
3. **Audit Procedures and Evidence:** Audit procedures and evidence collection were specified in the Audit Plan and aligned with the assigned Audit Priority for Licensee obligations. The Audit Priority, the non-compliance and the strength of the Licensee's control environment, (refer Table 8), guided the nature and extent of the applied audit procedures. Professional judgment was exercised to determine the sufficiency of audit evidence. In instances where control environment adequacy was identified as an issue, detailed audit procedures, including increased sampling and process re-evaluation, were performed to assess compliance levels.

Table 5 – Fieldwork, Control Categories and Descriptions

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

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

8. **Control Ratings:** Control environment and control procedures were rated only for the following:
- Audit priority of 1, 2, or 3 (as assigned)
 - Non-compliant Licensee obligations (compliance rating of 2, 3, or 4).
9. **Opportunities for improvement:** Any recommendations for licence obligations, that received a rating other than those in the point 8 above were directly provided to the licensee.

Assistance from the Licensee: The Licensee provided necessary assistance, including access to facilities and business premises, materials, information sources, and relevant personnel as required by Section 4.1 of the Audit Guidelines (2025). The performance audit was conducted by Nicole Davies and required a total of 45 hours of her time.

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

No.	Name	Company	Position Description
1	Claire Nicholas	AER Retail Pty Ltd	General Manager
2	Andres Safatle	AER Retail Pty Ltd	Accountant Coordinator
3	John Hatton	AER Retail Pty Ltd	Billing Manager

2.6 Performance Audit Summary of Findings

Table 7 - Performance Audit Compliance Summary

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

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

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

* Obligation No. Electricity Compliance Reporting Manual – June 2020

^Δ indicates change in audit priority from 2021 Audit Report

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

[☒] indicates non compliance from the 2021 Performance Audit Report

2.7 Summary Performance Audit Recommendations & Action Plans

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

Table 8 - A Resolved during the current audit period

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

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

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

Table 9 - B Unresolved During the Current Audit Period

REFERENCE (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT	AUDITORS' RECOMMENDATION	ACTION TAKEN BY THE LICENSEE BY END OF AUDIT PERIOD
	Licence obligation reference number ² / Controls and Compliance Rating Legislation / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls		

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

3. STATUS OF RECOMMENDATIONS FROM THE 2021 PERFORMANCE AUDIT

Thirteen non-compliances were identified in the previous audit period. The majority related to obligations applicable to small use customers. Following the audit, the Licensee developed a Post Audit Implementation Plan (PAIP) to address the identified non-compliances, which was submitted to and published by the ERA.

Subsequently, the Licensee requested the ERA to amend Electricity Retail Licence ERL18 to remove the authorisation to supply small use customers. As a result, most of the previously identified non-compliances are no longer within the scope of this Performance Audit.

The current status of the remaining applicable obligations from the previous audit recommendations is presented in Table 10.

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

A 2021 Non-Compliance Resolved During Current Audit Period			
REF (No./ Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ¹ / Controls and Compliance Rating Legislation / Clause / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	DATE RESOLVED/ DETAILS OF FURTHER ACTION REQUIRED
29/ 01/2021	Failure to nominate a transfer date in accordance with the specified timeframes.	01/2021 - In order to ensure the nominated transfer date is compliant with the specified times frames in the Customer Transfer Code, the Licensee should strengthen control processes and revise relevant Customer Transfer Policy and Procedure. Undertake the following corrective actions: <ul style="list-style-type: none"> • Update Customer Transfer Policy and Procedure • Update the New Customer Checklist and/or SUC - Non Standard Contract - Offer Document ((i.e., Commercial Terms) • Ensure the organisation has established a process for change management in relation to legislative and other requirements • Notify the network operator of the issue relating to circumstances where CTRs 	May 2022 No further action required
124/ 03/2021	The reporting requirements (including the Annual Performance Report required by the Clause 13.2 of the Code of Conduct) were submitted outside the prescribed timeframes on 3 occasions and the Licensee failed to include all the applicable the non-compliance in the subsequent annual compliance report.	03/2021 - Develop Control Procedures in relation to the correct collection and handling of data that the Licensee supplies to ERA and/or compliance related activities in order to facilitate accurate and timely reporting of information to the ERA, for example a compliance register would facilitate this process. Incorporate change management processes in the corrective action as detailed in Recommendation 10/2021 (C).	May 2022 No further action required

B 2021 Non-Compliance Unresolved During Current Audit Period

REF (No./Year)	NON-COMPLIANCE / CONTROLS IMPROVEMENT Licence obligation reference number ¹ / Controls and Compliance Rating <i>Legislation</i> / Section, Clause or Regulation / Details of Non-Compliance or Inadequacy of Controls	AUDITORS' RECOMMENDATION	FURTHER ACTION REQUIRED DETAILS OF FURTHER ACTION REQUIRED
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There were no non-compliances and as such, no unresolved non-compliances identified during the previous audit period.

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

APPENDIX 1- AER RETAIL PTY LTD - PERFORMANCE AUDIT

FEBRUARY 2026

Table 11 - Performance Audit Findings

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
9 ELECTRICITY INDUSTRY CUSTOMER TRANSFER CODE – LICENCE CONDITIONS AND OBLIGATIONS				
6 [2]	Electricity Industry Customer Transfer Code, CI 3.2(2) - A retailer must submit a separate data request for each connection point, unless otherwise agreed.		<p>FINDING: The Licensee confirmed during the audit period, the Western Power Web Portal inherently enforced the requirement by permitting only one NMI per data request.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • WP Build Pack • Compliance Register and Customer Notes • Audit 2025 - AER Retail Pty Ltd FY2025 Retail Obligations • Customer Transfer Policy and Procedure including Dispute Register • Procedure - downloading data on Western Power Portal Updated 2025 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was understood a data request for standing and historical data, had to reference both the NMI and its checksum. • Compliance was inherent in the Western Power Web Portal (Web Portal) design. • The Licensee confirmed there was no necessity for an alternative agreement between WP and AER Retail Pty Ltd to bypass the separate data request for each connection point requirement. 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		1
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
7 [2]	Electricity Industry Customer Transfer Code, Cl 3.4(1) - A retailer must submit a data request electronically and must not submit more than a prescribed number of standing or historical data requests in a business day, unless otherwise agreed.		<p>FINDING: During the audit period, the Licensee used the Western Power Web Portal to submit meter data requests electronically. The system restricts requests to 100 per business day, ensuring compliance with the prescribed limit. No amendments to processes or controls were required during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • WP Build Pack • Compliance Register and Customer Notes • Audit 2025 - AER Retail Pty Ltd FY2025 Retail Obligations • Customer Transfer Policy and Procedure including Dispute Register • Procedure - downloading data on Western Power Portal Updated 2025 <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		1
	RECOMMENDATION: NIL			
8 [2]	Electricity Industry Customer Transfer Code, Cl 3.5(3) - A retailer must withdraw a request for historical consumption data if the contestable customer's verifiable consent ceases to apply before the network operator provides the historical consumption data.		<p>FINDING: During the audit period, there were no instances where a customer's verifiable consent was revoked prior to Western Power providing historical consumption data, as such, no withdrawals of data requests were required.</p>	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • WP Build Pack • Compliance Register and Customer Notes • Audit 2025 - AER Retail Pty Ltd FY2025 Retail Obligations • Customer Transfer Policy and Procedure including Dispute Register • Procedure - downloading data on Western Power Portal Updated 2025 • Sample of Customer VCF Files • Small Use Customer - Example of Customer file <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	NP	NR
	RECOMMENDATION: NIL		

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
9 [2]	Electricity Industry Customer Transfer Code, CI 3.6(2) - A retailer must pay any reasonable costs incurred by the network operator for work performed in relation to a request for historical consumption data that has been subsequently withdrawn.		<p>FINDING: The Licensee stated that throughout the audit period, no requests for historical consumption data were withdrawn, and consequently, no payments were made to WPN for work related to such requests.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • WP Build Pack • Compliance Register and Customer Notes • Audit 2025 - AER FY2025 Retail Obligations • Customer Transfer Policy and Procedure including Dispute Register • Procedure - downloading data on Western Power Portal Updated 2025 • Sample of Customer VCF Files <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • During the audit period, the WP Portal documented electronic notifications and if applicable it would indicate whether or not a Licensee had withdrawn a request for historical consumption data. 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		NR
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
16 [2]	Electricity Industry Customer Transfer Code, CI 3.9(1) - A retailer may only use data relating to a contestable customer to provide that customer with a quotation for the supply of electricity by the retailer; or to initiate a transfer of that customer.		<p>FINDING: During the audit period, the Licensee affirmed that AER Retail Pty Ltd solely utilised data pertaining to contestable customers for the purposes of providing electricity supply quotes or facilitating customer transfers.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Verifiable Consent form / email example • Managing New Customer and New customer Checklist • Customer Transfer Policy and Procedure including Dispute Register • Compliance Register and Customer Notes • Western Power - Portal User Guide • Procedure - downloading data on Western Power Portal Updated 2025 • Western Power - Meter Data Request • CTR – Exports • Pricing Model (proprietary) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		1
RECOMMENDATION: NIL				

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
17 [2]	Electricity Industry Customer Transfer Code, CI 3.9(2) - A retailer must not aggregate a contestable customer's historical consumption data with that of other contestable customers for the purposes of internal business development, if requested not to do so by the customer.		<p>FINDING: The Licensee confirmed that during the audit period, it did not aggregate any contestable customer's historical consumption data with that of other contestable customers for internal business development purposes, if the customer had requested their data not be aggregated.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Verifiable Consent form / email example • Managing New Customer and New customer Checklist • Customer Transfer Policy and Procedure including Dispute Register • Compliance Register and Customer Notes • Western Power - Portal User Guide • Procedure - downloading data on Western Power Portal Updated 2025 • Western Power - Meter Data Request • CTR – Exports <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL. 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		NR
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
18 [2]	Electricity Industry Customer Transfer Code, CI 3.9(3) - A retailer must not disclose a contestable customer's data to any other person without the verifiable consent of the contestable customer, except in the circumstances defined.		<p>FINDING: During the audit period, the Licensee did not disclose contestable customer data to any third party without verifiable consent, except where disclosure was permitted under clause 3.9(3), including to authorised personnel bound by confidentiality obligations or where required or permitted by law.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Verifiable Consent form / email example • Managing New Customer and New customer Checklist • Customer Transfer Policy and Procedure including Dispute Register • Compliance Register and Customer Notes • Western Power - Portal User Guide • Procedure - downloading data on Western Power Portal Updated 2025 • Western Power - Meter Data Request • CTR – Exports <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		1
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS		
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION	FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
19 [2]	Electricity Industry Customer Transfer Code, Cl 3.9(4) - A retailer must keep a copy of the verifiable consent received from a contestable customer for two years.	<p>FINDING: During the audit period, the Licensee retained copies of all verifiable consents for a minimum of two years, including consents relating to historical consumption data requests and any disclosures made under clause 3.9(3), in accordance with documented policies and procedures</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Verifiable Consent form / email example • Managing New Customer and New customer Checklist • Customer Transfer Policy and Procedure including Dispute Register • Compliance Register and Customer Notes • Western Power - Portal User Guide • Procedure - downloading data on Western Power Portal Updated 2025 • Western Power - Meter Data Request • CTR – Exports • IT Systems and Backup Confirmation – Audit Request <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<ul style="list-style-type: none"> The Licensee's Control Procedures confirmed that electronic copies of VCF's were maintained. The Licensee and its 3rd party provider confirmed there were secured external drives for data integrity and retrieval.
	4	NP	1	
	RECOMMENDATION: NIL			
23 [2]	Electricity Industry Customer Transfer Code, CI 4.2(2) - A retailer must submit a separate customer transfer request for each connection point, unless otherwise agreed.			<p>FINDING: During the audit period, Customer Transfer Requests (CTRs) were submitted via the Western Power Portal, which requires a separate CTR for each connection point and does not permit multiple NMLs to be included in a single request. This design ensured compliance with clause 4.2(2).</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> WP Web Portal CTR Export Customer Transfer Policy and Procedure including Dispute Register New Customer Checklist Verifiable Consent form / email example Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> General Manager Accountant Coordinator

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: • The Licensee confirmed there was no necessity for an alternative agreement between WP and AER for the separate customer transfer request for each connection point requirement.
	4	NP	1	
	RECOMMENDATION: NIL			
24 [2]	Electricity Industry Customer Transfer Code, Cl 4.3 - A retailer's reason for a transfer must be specified in the customer transfer request form as either to transfer a contestable customer to the retailer that submitted the customer transfer request or to reverse an erroneous transfer.			FINDING: During the audit period, Customer Transfer Requests (CTRs) were submitted via the Western Power Portal. The portal requires the retailer to select a transfer reason of either "New Customer Transfer" or "Erroneous Transfer" before submission. This system control ensured compliance with clause 4.3. No erroneous transfers occurred. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • New Customer Checklist • Verifiable Consent form / email example • Electricity Transfer Access Contract (ETAC) PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: • There were no erroneous transfers during the audit period.
	4	NP	1	
	RECOMMENDATION: NIL			
25 [2]	Electricity Industry Customer Transfer Code, CI 4.4(1) - A retailer may only submit a customer transfer request if it has an access contract for the network unless it is to reverse an erroneous transfer.			FINDING: The Licensee confirmed, AER Retail Pty Ltd had a valid ETAC with Western Power for the duration of the audit period. There were no erroneous transfers during the audit period. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • Verifiable Consent form / email example • Electricity Transfer Access Contract (ETAC) PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator OBSERVATIONS: <ul style="list-style-type: none"> • The initial ETAC was executed on the 18/12/2012. • AER has a valid ETAC with a fixed term and with an option to extend.

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
26 [2]	Electricity Industry Customer Transfer Code, CI 4.4(2) - A retailer that submits a customer transfer request to reverse an erroneous transfer must ensure the transfer was made in error and, if it is an incoming retailer, confirm the identity of the previous retailer.			<p>FINDING: The Licensee confirmed that during the audit period there were no instances where the Licensee submitted a CTR to reverse an erroneous transfer.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • Verifiable Consent form / email example • Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
27 [2]	Electricity Industry Customer Transfer Code, CI 4.5(1) - A retailer must submit a customer transfer request electronically and must not submit more than a prescribed number of customer transfer requests in a business day or with the same nominated transfer date, unless otherwise agreed.		<p>FINDING: The Licensee confirmed that during the audit period, During the audit period, all Customer Transfer Requests (CTRs) were submitted electronically via the Western Power Web Portal. The portal restricts submissions to no more than 20 CTRs per business day and no more than 20 CTRs with the same nominated transfer date, thereby ensuring compliance with clause 4.5(1).</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • New Customer Checklist • Verifiable Consent form / email example • Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		1
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
28 [2]	Electricity Industry Customer Transfer Code, CI 4.6(3) - A retailer must withdraw a customer transfer request if the contestable customer's verifiable consent ceases to apply before the transfer occurs.		<p>FINDING: The Licensee confirmed that during the audit period, no CTRs were withdrawn due to verifiable consent ceasing to apply. Customer Transfer Requests were only submitted after explicit informed consent to undertake the transfer was received from the customer.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • Verifiable Consent form / email example • New Customer Checklist • Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The Licensee has developed control procedures for the CTR process. 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		NR
	RECOMMENDATION: NIL			
29 ^{EX} [2]	Electricity Industry Customer Transfer Code, CI 4.7 - A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer.		<p>FINDING: The Licensee confirmed that during the audit period, the requirements in relation to the nominated transfer dates were met.</p>	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • Verifiable Consent form / email example • Electricity Transfer Access Contract (ETAC) • New Customer Checklist <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • There were no erroneous transfers during the audit period. • The Licensee has developed an effective control procedure for the CTR process which included the specified timeframes.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	A	1
	RECOMMENDATION: NIL		
30 [2]	Electricity Industry Customer Transfer Code, CI 4.8(2) - A retailer must pay any reasonable costs incurred by a network operator for providing and/or installing a meter if a customer transfer request is withdrawn.		<p>FINDING: During the audit period the Licensee confirmed, no Customer Transfer Requests (CTRs) were withdrawn. Accordingly, the requirement under clause 4.8(2) to pay any reasonable costs incurred by the network operator in relation to a withdrawn CTR was not triggered.</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • Verifiable Consent form / email example • Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Review of CTRs for audit period confirmed no withdrawal lodged.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			
34 [2]	Electricity Industry Customer Transfer Code, CI 4.9(6) - A network operator and retailer must agree to a revised nominated transfer date in certain circumstances.			<p>FINDING: The Licensee confirmed that during the audit period, there were no circumstances requiring the network operator and the Licensee to agree to a revised nominated transfer date under clause 4.9(6). Accordingly, this obligation was applicable during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • Verifiable Consent form / email example • Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			
37A+ [2]	Electricity Industry Customer Transfer Code, CI 4.10(4) - If a current retailer receives a notice under clause 4.10(1)(a) or 4.10(2)(c) in circumstances where clause 4.12(1)(a)(ii) applies, then the current retailer must promptly forward the notice to the other person referred to in clause 4.12(1)(a)(ii).			<p>FINDING: During the audit period, there were no circumstances in which the Licensee, as the current retailer, received a notice under clause 4.10(1)(a) or 4.10(2)(c) in circumstances where clause 4.12(1)(a)(ii) applied. Accordingly, the requirement under clause 4.10(4) to promptly forward such notice was not applicable during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • Verifiable Consent form / email example • Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • General Manager • Accountant Coordinator
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: <ul style="list-style-type: none"> • NIL
	4	NP	NR	
	RECOMMENDATION: NIL			
39 [2]	Electricity Industry Customer Transfer Code, CI 4.11(3) - A network operator and the retailer must take certain action if the contestable customer's meter is not read on the nominated transfer date.			FINDING: The Licensee confirmed that during the audit period, there was no requirement to accept Western Power's reasonable endeavours to set a new nominated transfer date which was as close as practicable to the original nominated transfer date. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • Verifiable Consent form / email example • Electricity Transfer Access Contract (ETAC) PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: • A review of the CTR's on the web portal confirmed no need to nominate new CTR date.
	4	NP	NR	
	RECOMMENDATION: NIL			
40 [NR]	Electricity Industry Customer Transfer Code, Cl 4.12(3) - The parties to an access contract must negotiate in good faith any necessary amendments to the access contract arising from certain circumstances.			FINDING: The Licensee confirmed that during the audit period, there was no requirement for Western Power re-execute an ETAC with AER Retail Pty Ltd. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • Electricity Transfer Access Contract (ETAC) PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator OBSERVATIONS: <ul style="list-style-type: none"> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	NR	
	RECOMMENDATION: NIL			
43	Electricity Industry Customer Transfer Code, Cl 4.15 - In the case of a transfer to reverse an erroneous transfer, a network operator and all affected retailers (and, if applicable,			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
[NR]	AEMO) must act in good faith to ensure that the affected contestable customer has the same rights and obligations as if the erroneous transfer had not occurred.		<p>FINDING: The Licensee confirmed that during the audit period, there were no requirements to rectify an erroneous transfer.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A review of the Web Portal confirming no erroneous transfers was undertaken during the site visit. 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	5	NP		NR
	RECOMMENDATION: NIL			
44 [2]	Electricity Industry Customer Transfer Code, Cl 4.16 - A verifiable consent given by a contestable customer in relation to the lodgement of a customer transfer request must be retained by the incoming retailer for two years, except in the case of a customer transfer request to reverse an erroneous transfer.		<p>FINDING: During the audit period, the Licensee retained electronic copies of verifiable consent relating to the lodgement of Customer Transfer Requests for a minimum period of two years, in accordance with clause 4.16. No CTRs were submitted to reverse an erroneous transfer.</p> <p>DOCUMENTS/SYSTEMS:</p>	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register • Verifiable Consent form / email example • Electricity Transfer Access Contract (ETAC) • New Customer Checklist <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The Licensee confirmed explicit informed consent was obtained by the Licensee for CTRs during the audit period and samples were sighted during the site visit.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	NP	1
	RECOMMENDATION: NIL		
45 [2]	Electricity Industry Customer Transfer Code, CI 4.17 - A previous retailer must not bill a contestable customer for charges incurred after the transfer time, except in the case of an erroneous transfer.		<p>FINDING: The Licensee confirmed that during the audit period, there were no instances where customers were billed for charges after the transfer date.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • CTR Export • Customer Transfer Policy and Procedure including Dispute Register

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • Verifiable Consent form / email example • Electricity Transfer Access Contract (ETAC) • AER Contracts List <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A review of a final invoice for a customer who churned away during the audit period confirmed compliance. • Noted billing data is not available in the Web Portal once the customer transfers away.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
48A [2]	Electricity Industry Customer Transfer Code, Cl 6.1 - All notices must be in writing and delivered as described in subclauses 6.1(a)-(c).			<p>FINDING: The Licensee confirmed that during the audit period, in all instances where communication with Western Power was intended to be a recognised as a valid notice, then the notice or other communication of information was via means as described in subclauses 6.1(a)-(c). General queries and communication with Western Power Liaison contact routinely via email or telephone.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • Email communications office move

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> Electricity Transfer Access Contract (ETAC) Customer Transfer Policy and Procedure including Dispute Register <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> General Manager Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> NIL.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
49 [2]	Electricity Industry Customer Transfer Code, CI 6.2 - A licensee's notice in relation to a data request or customer transfer request must identify the connection point to which it relates.			<p>FINDING: During the audit period, all data requests and Customer Transfer Requests were submitted via the Western Power Web Portal, which requires entry of the National Meter Identifier (NMI) before submission. As the NMI uniquely identifies the relevant connection point, all notices relating to data requests and CTRs identified the connection point in accordance with clause 6.2.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> WP Web Portal Electricity Transfer Access Contract (ETAC) New Customer Checklist Customer Transfer Policy and Procedure including Dispute Register <p>PERSONNEL INTERVIEWED:</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • General Manager • Accountant Coordinator
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: <ul style="list-style-type: none"> • NIL
	4	NP	1	
	RECOMMENDATION: NIL			
52 [2]	Electricity Industry Customer Transfer Code, CI 6.4(1) - A retailer must notify its contact details to a network operator within three business days of a request.			FINDING: The Licensee confirmed that during the audit period, that whilst there was no specific request, AER Retail Pty Ltd notified a change in contact details to Western Power. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • Email communications office move • Electricity Transfer Access Contract (ETAC) PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: <ul style="list-style-type: none"> • The Licensee proactively communicated their revised contact details as a result of moving offices.
	4	NP	1	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
53 [2]	Electricity Industry Customer Transfer Code, Cl 6.4(2) - A retailer must notify the network operator of any change in its contact details at least three business days before the change takes effect.		<p>FINDING: During the audit period, the Licensee notified Western Power of a change to its contact details by email on 24 October 2024, advising that the new physical and postal addresses would take effect from 15 November 2024. The notification was provided more than three business days prior to the effective date of the change. Western Power acknowledged the update. Accordingly, the Licensee complied with clause 6.4(2).</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • Email communications office move • Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Email sighted from AER to Western Power dated 24 October 2024 • Western Power acknowledgment email dated 24 October 2024. 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		1
	RECOMMENDATION: NIL			
54 ^Δ [2]	Electricity Industry Customer Transfer Code, Cl 6.6 - A network operator or a retailer must send required electronic communications to the applicable electronic communication address, in accordance with the communication rules.		<p>FINDING: The Licensee confirmed that during the audit period, use of the Western Power portal meets the requirements of the communication rules. All transfers and data transactions were done electronically via the portal. Other communications are via email to the correct addresses.</p>	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • Email communications office move • Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
55 [NR]	Electricity Industry Customer Transfer Code, CI 7.1(1) - For a dispute in respect of a matter under, or in connection with, the Electricity Industry Customer Transfer Code, the disputing parties must meet, within five business days of a request by one of those parties and attempt to resolve the dispute through negotiations that are conducted in good faith.			<p>FINDING: During the audit period, no disputes arose under or in connection with the Electricity Industry Customer Transfer Code between the Licensee and a network operator, another retailer, or AEMO. Accordingly, the requirement to initiate representative negotiations under clause 7.1(1) was not applicable during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • WP Build Pack • Customer Transfer Policy and Procedure including Dispute Register

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> General Manager Accountant Coordinator Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> While a billing-related matter was identified, it did not relate to obligations under the Customer Transfer Code.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	5	NP	NR
	RECOMMENDATION: NIL		
56 [NR]	Electricity Industry Customer Transfer Code, Cl 7.1(2) - If the negotiations in 7.1(1) of the Electricity Industry Customer Transfer Code do not resolve the dispute within 10 days after the first meeting, the dispute must be referred to the senior executive officer of each disputing party who must attempt to resolve the dispute through negotiations that are conducted in good faith.		<p>FINDING: The Licensee confirmed that during the audit period, no disputes arose under or in connection with the Electricity Industry Customer Transfer Code between the Licensee and a network operator, another retailer, or AEMO. Accordingly, representative negotiations were not initiated and the escalation requirement to senior executive officer negotiations under clause 7.1(2) was not applicable during the audit period</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> WP Web Portal WP Build Pack Customer Transfer Policy and Procedure including Dispute Register Electricity Transfer Access Contract (ETAC)

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Reference to the compliance requirements i.e. 10 business days were referenced in the Licensee’s control procedure.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	NR	
	RECOMMENDATION: NIL			
57 [2]	Electricity Industry Customer Transfer Code, Cl 7.1(3) - If the dispute is resolved, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.			<p>FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd did not engage in dispute with regards to the Customer Transfer Code.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • WP Build Pack • Customer Transfer Policy and Procedure including Dispute Register • Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	• Billing Manager OBSERVATIONS: • NIL
	4	NP	NR	
	RECOMMENDATION: NIL			
58 ^Δ [2]	Electricity Industry Customer Transfer Code, CI 7.2(4) - A disputing party that refers a dispute to the arbitrator must provide the arbitrator with prescribed details of the nature of the dispute.			FINDING: The Licensee confirmed that during the audit period, During the audit period, no disputes arose under or in connection with the Electricity Industry Customer Transfer Code and no disputes were referred to arbitration. Accordingly, the requirement under clause 7.2(4) to provide notice to an arbitrator outlining the nature and basis of a dispute was not applicable during the audit period. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • WP Build Pack • Customer Transfer Policy and Procedure including Dispute Register • Electricity Transfer Access Contract (ETAC) PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager OBSERVATIONS: • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
59 [NR]	Electricity Industry Customer Transfer Code, CI 7.3(2) - A disputing party must, at all times, conduct itself in a manner that is directed towards achieving the objectives in clause 7.3(1) of the Electricity Industry Customer Transfer Code.		<p>FINDING: The Licensee confirmed that during the audit period, no disputes under or in connection with the Electricity Industry Customer Transfer Code were referred to arbitration. Accordingly, the requirements relating to the conduct of arbitration proceedings under clause 7.3(1) and the conduct of disputing parties under clause 7.3(2) were not applicable.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • WP Build Pack • Customer Transfer Policy and Procedure including Dispute Register • Electricity Transfer Access Contract (ETAC) <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	5	NP		NR
	RECOMMENDATION: NIL			
12 Electricity Industry Act - Licence Conditions and Obligations				
101 ^Δ [2]	Electricity Industry Act, section 13(1) - A licensee must provide the ERA with a performance audit conducted by an independent expert acceptable to the ERA, not less than once every 24 months (or any longer period that the ERA allows).		FINDING: The previous Performance Audit report was provided to the ERA in 2021 for the audit period of 48 months from 1 December 2017 to 30 November 2021. This performance	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				audit for the period from 1 December 2021 to 30 November 2025 was initiated in accordance with the ERA's Audit Guidelines. The auditor was approved by the ERA. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • ERA website • Corporate Calendar PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator OBSERVATIONS: <ul style="list-style-type: none"> • Notice published on the ERA website 17 June 2022.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
105 [2]	Economic Reg Authority (Licensing Funding) Regs 2014 - A licensee must pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the Economic Regulation Authority (Licensing Funding) Regulations 2014.			FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd paid the prescribed annual licence fees to the ERA in accordance with the obligations. The Licensee's control environment in relation to compliance with this requirement was noted to be effective. The General Manager confirmed the controls in relation scheduled payments. DOCUMENTS/SYSTEMS:

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • Corporate Calendar • ERA Annual Licence Invoices • Licence Fee Invoices <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • A report of annual licence payments was provided by the Licensee. • The Licensee confirmed standing invoices were no longer issued by the ERA as AER Retail customer data does not meet the payment threshold.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
106 [NR]	Electricity Industry Act, section 31(3) - A licensee must take reasonable steps to minimise the extent, or duration, of any interruption, suspension or restriction of the supply of electricity due to an accident, emergency, potential danger or other unavoidable cause.			<p>FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd had limited capacity to minimize the extent or duration of any interruption, suspension or restriction of the supply of electricity due to an accident, emergency, potential danger or other unavoidable cause. Western Power as the Network provider fulfil this obligation.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • AER Retail Pty Ltd website • Electricity Transfer Access Contract ETAC Executed 18 December 2012 <p>PERSONNEL INTERVIEWED:</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • General Manager • Accountant Coordinator
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: <ul style="list-style-type: none"> • In the event of a power interruption the Licensee refers the Customer to the Western Power outages website.
	5	NP	1	
	RECOMMENDATION: NIL			
107 [2]	Electricity Industry Act, section 41(6) - A licensee must pay the costs of taking an interest in land or an easement over land.			FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd did not have any interests or easements in respect of land held by a public authority. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • Electricity Retail Licence Compliance and Policies PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: <ul style="list-style-type: none"> • NIL
	4	NP	NR	
	RECOMMENDATION: NIL			
13 Electricity Licences – Licence Conditions and Obligations				

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
119 [2]	Retail Licence, condition 4.3.1 - A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board Standards or equivalent International Accounting Standards.		<p>FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd maintained its financial records in compliance with all applicable Australian Accounting Standards.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Financial Auditor Letter <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • AER maintained its financial records in compliance with Australian Accounting Standards as it is a non-reporting entity. It is a trading entity reporting to and on behalf of its directors and shareholders. • The Licensee confirmed AER's accounting records complied with the Australian Accounting Standards Board Standards or equivalent International Accounting Standards. and are managed by an inhouse bookkeeper / accountant and external accountants. Sighted confirmation letter from external accountants. 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		1
	RECOMMENDATION: NIL			
121 [2]	Retail Licence, condition 5.3.2 - A licensee must comply, and require its auditor to comply, with the ERA's standard audit guidelines for a performance audit.		<p>FINDING: The Licensee confirmed that during the audit period, the 2021 Performance Audit was conducted in accordance with the ERA's standard Audit Guidelines. The Licensee</p>	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				engaged GES for the audit period 1 December 2021 to 30 November 2025, and the engagement process adhered to the requirements of the Audit Guidelines. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • Obligations Electricity Compliance Reporting Manual • Approval of audit plan – 2025 Performance Audit - ERL018 - AER Retail Pty Ltd PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator OBSERVATIONS: <ul style="list-style-type: none"> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
123 [2]	Retail Licence, condition 4.4.1 - In the manner prescribed, a licensee must notify the ERA, if it is under external administration or if there is a significant change in the circumstances that the licence was granted which may affect the licensee's ability to meet its obligations.			FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd was not under external administration and there were no significant changes affecting the Licensee's ability to meet its obligations. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • Obligations Electricity Compliance Reporting Manual • ERA website • AER website

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> Financial Auditor Letter <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> General Manager Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			
124 ^Δ [2]	Retail Licence, condition 4.4.1 - A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.			<p>FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd complied with the dates for the submission of reporting and licence payment requirements.</p> <p>The Licensee had the following provision of information requirements during the audit period.</p> <ul style="list-style-type: none"> Annual Compliance Report - Compliance Reports due for submission by the 31 August annually were submitted on time, (Reporting years 2022-2025 within audit scope) Standing Charges Data – Standing data due for submission by the 30 September annually were submitted on time, (Reporting years 2022-2025 within audit scope) <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> Obligations Electricity Compliance Reporting Manual Corporate Calendar AER Retail Pty Ltd Electricity Compliance Report 2022 – 2025

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • Standing Data submission and confirmation 2022-2025 • Compliance Register and Customer Notes • Correspondence with ERA regarding removal of authorisation to supply small use customers. • AER Retail Pty Ltd - Post Audit Implementation Plan <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The Licensee has addressed the non-compliances as detailed in the PAIP 2021 and has established internal control measures to ensure ongoing legislative compliance.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	A	1	
	RECOMMENDATION: NIL			
125 [2]	Retail Licence, condition 3.8.1 and 3.8.2 - A licensee must publish any information as directed by the ERA to publish, within the timeframes specified.			<p>FINDING: The Licensee confirmed that during the audit period, there were no requirements to publish information as directed by the ERA.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • Electricity Retail Licence 18, AER Retail Pty Ltd • ERA website • Correspondence with ERA regarding removal of authorisation to supply small use customers.

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The Licensee does not have small use customers and as such no requirements to publish information.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			
126 [2]	Retail Licence, condition 3.7.1 - All notices must be in writing, unless otherwise specified.			<p>FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd demonstrated evidence of notices and correspondence with ERA in regard to their Electricity Retail Licence obligations.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • ERA website • AER website • Email communications <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	• Accountant Coordinator OBSERVATIONS: • Sample correspondence was sighted during the audit period.
	4	NP	1	
	RECOMMENDATION: NIL			
15 Electricity Industry Metering Code – Licence Conditions and Obligations				
324 [2]	Electricity Industry Metering Code, CI 3.3B - If a user is aware of bi-directional electricity flows at a metering point that was not previously subject to a bi- directional flows or any changes in a customer's or user's circumstances in a metering point that will result in bi-directional flows, the user must notify the network operator within 2 business days.			FINDING: The Licensee confirmed that during the audit period, there were no instances where AER Retail Pty Ltd identified bi-directional electricity flows at a metering point that had not previously experienced such flows. Consequently, there were no changes in a customer's circumstances at any metering point due to the emergence of bi-directional flows. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal - Customer attribute update • ETAC • Monthly Invoice Check PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager OBSERVATIONS: <ul style="list-style-type: none"> • As the Licensee had a small customer base any changes to use would be readily identified.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
339 [2]	Electricity Industry Metering Code, CI 3.11(3) - A Code participant who becomes aware of an outage or malfunction of a metering installation must advise the network operator as soon as practicable.		<p>FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd was not made aware of any outages or malfunction of a metering installation in relation to customer accounts.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC • ETAC Deed of Variation – Bidirectional Services • Monthly Invoice Check <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Refer to observations for obligation 324. 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		NR
	RECOMMENDATION: NIL			
371 [NR]	Electricity Industry Metering Code, CI 4.4(1) - If there is a discrepancy between energy data held in a metering installation and in the metering database, the affected Code participants and the network operator must liaise to determine the most appropriate way to resolve the discrepancy.		<p>FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd was not made aware of a discrepancy between energy data held in a metering installation and in the metering database. As such, no communication with Western Power to resolve the discrepancy was undertaken.</p>	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Normal practice in following up estimated data was undertaken but there were no discrepancies prevailing. • The dispute relating to duplicate charge was resolved via the web portal and communications with Western Power. It was not a metering dispute.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	5	NP	NR	
	RECOMMENDATION: NIL			
372 [NR]	Electricity Industry Metering Code, CI 4.5(1) - A Code participant must not knowingly permit the registry to be materially inaccurate.			<p>FINDING: Refer to finding for obligation 371.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC <p>PERSONNEL INTERVIEWED:</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS: NIL</p>
	5	NP	1	
	RECOMMENDATION: NIL			
373 [2]	Electricity Industry Metering Code, CI 4.5(2) - Subject to subclause 5.19(6), if a Code participant, other than a network operator, becomes aware of a change to, or inaccuracy in, an item of standing data in the registry, then it must notify the network operator and provide details of the change or inaccuracy within the timeframes prescribed.			<p>FINDING: Refer to finding for obligation 371.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS: NIL</p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	1	
	RECOMMENDATION: NIL			
388 [2]	Electricity Industry Metering Code, CI 5.4(2) - A user must, when reasonably requested by a network operator, assist the network operator to comply with the network operator's obligation under subclause 5.4(1).			<p>FINDING: The Licensee confirmed that during the audit period, that AER Retail Pty Ltd provided Western Power when requested, information to assist them to validate energy data contained in the metering database as required by their obligations, refer Appendix 2 of the Metering Code.</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC • AER Contracts List - Current <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	NP	1
	RECOMMENDATION: NIL		
402 [2]	Electricity Industry Metering Code, Cl 5.17(1) - A user must provide standing data and validated, and where necessary substituted or estimated, energy data to the user's customer to which that information relates where the user is required by an enactment or an agreement to do so for billing purposes or for the purpose of providing metering services to the customer.		<p>FINDING: The Licensee confirmed that during the audit period, that AER Retail Pty Ltd provided standing data and validated, substituted, or estimated energy data to their customer when required by an enactment or agreement for billing purposes or to provide metering services.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC • 1.B1-Pre-Billing Checklist-MASTER-V5

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • The Licensee has established processes for billing to monitor standing data status.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	NP	1
	RECOMMENDATION: NIL		
406 [2]	Electricity Industry Metering Code, CI 5.19(1) - A user must, when requested by the network operator acting in accordance with good electricity industry practice, use reasonable endeavours to collect information from customers, if any, that assists the network operator in meeting its obligations described in the Code and elsewhere, and provide that information to the network operator.		<p>FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd, when requested by the network operator and in accordance with good electricity industry practice, used reasonable endeavours to collect information from customers to assist the network operator in meeting its obligations under the Code and elsewhere, and provided that information to the network operator.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • It was understood this mainly required the customer to grant Western Power access to the meter. The network operator acted as the sole meter data agent, while the Licensee had no physical role in metering.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	5	NP	1
	RECOMMENDATION: NIL		
407 [NR]	Electricity Industry Metering Code, Cl 5.19(2) - A user must, to the extent that it is able, collect and maintain a record of the prescribed information in relation to the site of each connection point with which the user is associated.		<p>FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd collected and maintained records of required address, site, and customer attributes for each connection point with which it was associated, in accordance with clause 5.19(2). This included maintaining the NMI, site address, customer name, postal address for outage notification purposes, contact phone number(s), and life support status (where applicable).</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC • AER Customer List - Current <p>PERSONNEL INTERVIEWED:</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • Given the Licensee's small customer base and close communication with customers, records were maintained and updated as required. Accordingly, the Licensee complied with clause 5.19(2)
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	5	NP	1
	RECOMMENDATION: NIL		
408 [2]	Electricity Industry Metering Code, CI 5.19(3) - Subject to subclauses 5.19(3A) and 5.19(6), the user must, within 1 business day after becoming aware of any change in an attribute described in subclause 5.19(2), notify the network operator of the change.		<p>FINDING: The Licensee has procedures in place to identify and notify the network operator of any changes to address, site, or customer attributes in accordance with clause 5.19(3). During the audit period, the Licensee was not aware of any changes to attributes described in clause 5.19(2) that required notification to the network operator within one business day. Accordingly, the requirement under clause 5.19(3) was not applicable during the audit period.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> Accountant Coordinator Billing Manager
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS:
	4	NP	NR	
	RECOMMENDATION: NIL			
410 ^Δ [NR]	Electricity Industry Metering Code, CI 5.19(6) - The user must use reasonable endeavours to ensure that it does not notify the network operator of a change in an attribute described in subclause 5.19(2) that results from the provision of standing data by the network operator to the user.			<p>FINDING: The Licensee confirmed that during the audit period, confirmed that Western Power generated notice of changed standing data attributes, which the licensee acknowledged without further correspondence to Western Power using the web portal.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> WP Web Portal WP Build Pack ETAC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> General Manager Accountant Coordinator Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS:
	5	NP	1	
	RECOMMENDATION: NIL			

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
416 ^Δ [2]	Electricity Industry Metering Code, CI 5.21(5) - A Code participant must not request a test or audit under subclause 5.21(1) unless the Code participant is a user and the test or audit relates to a time or times at which the user was the current user or the Code participant is the IMO.		<p>FINDING: The Licensee confirmed that during the audit period, there were no instances where AER Retail Pty Ltd requested a test or audit. As such compliance with this obligation could not be assessed.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		NR
	RECOMMENDATION: NIL			
417 [2]	Electricity Industry Metering Code, CI 5.21(6) - A Code participant must not make a request under subclause 5.21(1) that is inconsistent with any access arrangement or agreement.		<p>FINDING: The Licensee confirmed that during the audit period, that AER Retail Pty Ltd could only request a test only if at the time of the request it is the incumbent retailer. AER Retail Pty Ltd made no requests that were inconsistent with any access arrangement or agreement. There were no requests made under subclause 5.21(1) during the audit period.</p>	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	
	4	NP	NR	
	RECOMMENDATION: NIL			
435 [2]	Electricity Industry Metering Code, CI 5.27 - Upon request from a network operator, the current user for a connection point must provide the network operator with customer attribute information that it reasonably believes are missing or incorrect within the timeframes prescribed.			<p>FINDING: The Licensee confirmed that during the audit period, there were no requests from the network operator that AER Retail Pty Ltd provided any requested information in accordance with the communication rules within 2 business days after receiving the request (or within the time specified in the applicable service level agreement). As such assessment of compliance with this obligation could not be undertaken.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • ETAC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS: • NIL</p>
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	4	NP	NR
	RECOMMENDATION: NIL		
448 [2]	Electricity Industry Metering Code, Cl 6.1(2) - A user must, in relation to a network on which it has an access contract, comply with the rules, procedures, agreements and criteria prescribed.		<p>FINDING: The Licensee confirmed that during the audit period, that AER Retail Pty Ltd had an ETAC and complied with rules, procedures, agreements and criteria prescribed. The Licensee used the Western Power portal to make all metering transactions and thus meet compliance with Western Power’s rules, procedures, agreements and criteria.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	<ul style="list-style-type: none"> • Accountant Coordinator • Billing Manager OBSERVATIONS: <ul style="list-style-type: none"> • NIL
	4	NP	1	
	RECOMMENDATION: NIL			
451 ^Δ [NR]	Electricity Industry Metering Code, CI 7.2(1) - Code participants must use reasonable endeavours to ensure that they can send and receive a notice by post, facsimile and electronic communication and must notify the network operator of a telephone number for voice communication in connection with the Code.			FINDING: The Licensee confirmed that during the audit period, AER Retail Pty Ltd Western Power did not encounter difficulties in this regard. Evidence of communication with network operator reviewed. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • ETAC PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager OBSERVATIONS: <ul style="list-style-type: none"> • AER Retail Pty Ltd and Western Power used reasonable endeavours to ensure they could send and receive notices by post, facsimile, and electronic communication. They also notified

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				the network operator of a telephone number for voice communication in connection with the Code.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	• Evidence of communication with the network operator was sighted.
	5	NP	1	• A review of historical corrective actions from the 2021 performance audit non-compliance were noted to be effective and supported compliance in this performance audit period.
	RECOMMENDATION: NIL			
453 ^Δ [2]	Electricity Industry Metering Code, CI 7.2(4) - If requested by a network operator with whom it has entered into an access contract, the Code participant must notify its contact details to a network operator within 3 business days after the request.			FINDING: The Licensee confirmed that during the audit period, that AER Retail Pty Ltd was not requested by the network operator to notify its contact details.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	DOCUMENTS/SYSTEMS:
	4	NP	NR	• WP Web Portal • ETAC
	RECOMMENDATION: NIL			PERSONNEL INTERVIEWED:
				• General Manager • Accountant Coordinator • Billing Manager
				OBSERVATIONS:
				• NIL

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
454 [2]	Electricity Industry Metering Code, CI 7.2(5) - A Code participant must notify any affected network operator of any change to the contact details it notified to the network operator under subclause 7.2(4) at least 3 business days before the change takes effect.		<p>FINDING: The Licensee confirmed that during the audit period, that AER Retail Pty Ltd proactively notified the network operator of changes to its contact details. As such the 3-business day notification period was adhered to.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC • Email communications moving office <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	4	NP		1
	RECOMMENDATION: NIL			
455 [2]	Electricity Industry Metering Code, CI 7.5 - A Code participant must subject to subclauses 5.17A and 7.6 not disclose, or permit the disclosure of, confidential information provided to it under or in connection with the Code and may only use or		<p>FINDING: The Licensee confirmed that during the audit period, that AER Retail Pty Ltd has established internal policies and codes of conduct in relation to privacy, confidentiality and the handling of sensitive information. In respect to the Metering</p>	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
	reproduce confidential information for the purpose for which it was disclosed, or another purpose contemplated by the Code.			Code “confidential information” refers to standing data and energy data; and any other information which is confidential information of, or commercially sensitive to, a customer or code participant. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • ETAC PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: <ul style="list-style-type: none"> • NIL
	4	NP	1	
	RECOMMENDATION: NIL			
456 [2]	Electricity Industry Metering Code, CI 7.6(1) - A Code participant must disclose or permit the disclosure of confidential information that is required to be disclosed by the Code.			FINDING: Refer finding for obligation 455. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • ETAC

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS: <ul style="list-style-type: none"> • NIL
	4	NP	1	
	RECOMMENDATION: NIL			
457 [NR]	Electricity Industry Metering Code, CI 8.1(1) - If any dispute arises between any Code participants, then (subject to subclause 8.2(3)) representatives of disputing parties must meet within 5 business days after a notice given by a disputing party to the other disputing parties and attempt to resolve the dispute by negotiations in good faith.			FINDING: The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations.
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • ETAC PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager
	5	NP	NR	
	OBSERVATIONS:			<ul style="list-style-type: none"> • NIL

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS	
	RECOMMENDATION: NIL			
458 [NR]	Electricity Industry Metering Code, Cl 8.1(2) - 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.		FINDING: The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations. DOCUMENTS/SYSTEMS: <ul style="list-style-type: none"> • WP Web Portal • ETAC • 2025 - Western Power - Dispute Register PERSONNEL INTERVIEWED: <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager OBSERVATIONS: <ul style="list-style-type: none"> • NIL 	
	PRIORITY	CONTROLS RATING		COMPLIANCE RATING
	5	NP		NR
	RECOMMENDATION: NIL			
459 [NR]	Electricity Industry Metering Code, Cl 8.1(3) - If the dispute is not resolved within 10 business days after the dispute is referred to senior management negotiations, the disputing parties must refer the dispute to the senior executive officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.		FINDING: The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations. DOCUMENTS/SYSTEMS:	

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS			
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION		FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
			<ul style="list-style-type: none"> • WP Web Portal • ETAC • 2025 - Western Power - Dispute Register <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager <p>OBSERVATIONS:</p> <ul style="list-style-type: none"> • NIL
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING
	5	NP	NR
	RECOMMENDATION: NIL		
460 [2]	Electricity Industry Metering Code, CI 8.1(4) - If the dispute is resolved by representative negotiations, senior management negotiations or CEO negotiations, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.		<p>FINDING: The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC • 2025 - Western Power - Dispute Register <p>PERSONNEL INTERVIEWED:</p>

ELECTRICITY INDUSTRY – RETAIL LICENCE CONDITIONS AND OBLIGATIONS				
No. [TYPE]	OBLIGATION REFERENCE AND DESCRIPTION			FINDING/ VERIFICATION/ PERSONNEL INTERVIEWED/ OBSERVATIONS
				<ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS:
	4	NP	NR	
RECOMMENDATION: NIL				
461 [NR]	Electricity Industry Metering Code, Cl 8.3(2) - The disputing parties must at all times conduct themselves in a manner which is directed towards achieving the objective in subclause 8.3(1).			<p>FINDING: The Licensee confirmed that during the audit period, there have been no disputes with Western Power in relation to the metering code obligations.</p> <p>DOCUMENTS/SYSTEMS:</p> <ul style="list-style-type: none"> • WP Web Portal • ETAC • 2025 - Western Power - Dispute Register <p>PERSONNEL INTERVIEWED:</p> <ul style="list-style-type: none"> • General Manager • Accountant Coordinator • Billing Manager
	PRIORITY	CONTROLS RATING	COMPLIANCE RATING	OBSERVATIONS:
	5	NP	NR	
RECOMMENDATION: NIL				

NOTE:

Δ indicates change in audit priority from 2021 Performance Audit Report

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

☒ indicates non-compliant obligation from 2021 Performance Audit Report

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

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

APPENDIX 2 – AUDIT DOCUMENT LISTING

Documents Reviewed

Table 12 - Documents Reviewed

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

DOCUMENT REF NUMBER	DOCUMENT NAME List of all documentation reviewed, and evidence sampled.	9 Electricity Industry Customer Transfer Code	12 Electricity Industry Act	13 Electricity Licences	15 Electricity Industry Metering Code
1	WP Web Portal	X	X	X	X
2	WP Build Pack (responsible personnel)	X	X	X	X
3	AER Retail Pty Ltd Website	X	X	X	X
4	AER Retail Pty Ltd Organisational Chart	X	X	X	X
5	Letter to licensee - Approval of auditor - 2025 audit - AER Retail Pty Ltd - ERL018		X	X	
6	Letter - Approval of audit plan - 2025 audit - ERL018 - AER Retail Pty Ltd		X	X	
7	ERA Letter - Approval of minor amendment - ERL018 - AER Retail Pty Ltd		X	X	
8	ERA Confirmation SUC not within audit scope	X	X	X	X
9	L Castelli Group - Accountants Letter			X	
10	Moving Office - 15th November 2024 - AER Retail Pty Ltd and A-Star Electricity Pty Ltd	X	X	X	X
11	RE_ _EXTERNAL_ Moving Office - 15th November 2024	X			X
12	RE_ Moving Office - 15th November 2024 - AER Retail Pty Ltd and A-Star Electricity Pty Ltd	X			X
13	RE_ Moving Office - 15th November 2024	X	X	X	X
14	2021 - AER Retail Pty Ltd - ERL18 - 2021 Electricity Licence Standing Charge Data	X	X	X	X
15	2022 - Standing Charge Data - AER Retail Pty Ltd - ERL18 - 2022	X	X	X	X
16	2023 - RE_ Standing Charge Data - AER Retail Pty Ltd - ERL18 - 2023	X	X	X	X
17	2024 - Standing data submission	X	X	X	X
18	2025 - RE_ Standing Charge Data - AER Retail Pty Ltd - ERL18 - 2025	X	X	X	X
19	Audit 2025 - Number of Customers	X	X	X	X
20	1.AER CONTRACTS LIST - Current			X	X
21	Sample VC	X			
22	AER Retail Pty Ltd Electricity Compliance Report 2022		X	X	
23	AER Retail Pty Ltd Electricity Compliance Report 2023		X	X	
24	AER Retail Pty Ltd Electricity Compliance Report 2024		X	X	
25	AER Retail Pty Ltd Electricity Compliance Report 2025		X	X	

DOCUMENT REF NUMBER	DOCUMENT NAME	9 Electricity Industry Customer Transfer Code	12 Electricity Industry Act	13 Electricity Licences	15 Electricity Industry Metering Code
	List of all documentation reviewed, and evidence sampled.				
26	Complaint Resolution Factsheet		X	X	
27	FW_ IT Systems and Backup Confirmation – Audit Request	X	X	X	X
28	1.B1-Pre-Billing Checklist-MASTER-V5	X	X	X	X
29	2.B3a-Customer Mailing List -Updated February 2025	X	X	X	X
30	Notice---AER-Pty-Ltd---2021-performance-audit		X	X	
31	Letter - Approval of auditor - 2025 Audit ERL18 - AER Retail Pty Ltd Pty Ltd		X	X	
32	ERL18 AER Retail Pty Ltd Pty Ltd		X	X	
33	Commencement letter - 2025 audit - ERL018 - AER Retail Pty Ltd		X	X	
34	Payment details ERA Annual Licence Invoices 2022-2025		X	X	
35	ERA Annual Standing Data Submission 2022-2025		X	X	
36	Notes on AER Retail Pty Ltd Dispute NMI 80021135420 for last Nov 2024-DUPLICATE Charge		X	X	
37	MARKET_MASTER_DISPUTE_V1		X	X	
38	WAM#NBDISPUTES#ADERRTL#WPNTWK#20251114120934V1		X	X	
39	WAM#NBDISPUTES#ADERRTL#WPNTWK#20251114120934V1.html		X	X	
40	Electricity Transfer Access Contract ETAC Executed 18 December 2012	X	X	X	X
41	Deed of Variation to – Bidirectional Services	X	X	X	X
42	CTR - Exports	X	X	X	X
43	Customer Files	X	X	X	X
44	Compliance Register and Customer Notes	X	X	X	X
45	Customer Transfer Policy and Procedure inc Dispute Register	X			X
46	Example of VC	X			
47	Monthly Financial Performance	X	X	X	X
48	Monthly Invoice Check	X	X	X	X
49	Audit 2025 - Licence Payments			X	
50	2025 - Western Power - Dispute Register				X
51	Pricing Model (proprietary)	X			
52	AER Retail Pty Ltd - Post Audit Implementation Plan 2021			X	